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THE  
TAX LAWS OF OHIO,

AS CODIFIED AND REVISED FOR 1902,

SO FAR AS THE SAME RELATE TO

Assessment of Personal Property

BY COUNTY AUDITORS, AND THEIR POWERS AND DUTIES AS  
MEMBERS OF BOARDS OF APPRAISERS AND ASSESSORS  
FOR RAILROAD PROPERTY, AND APPRAISERS  
OF SHARES OF INCORPORATED BANKS;

ALSO

THE POWERS AND DUTIES OF COUNTY AND CITY ANNUAL BOARDS  
OF EQUALIZATION, WITH INSTRUCTIONS, NOTES,  
SUPREME COURT DECISIONS.

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BY THE AUDITOR OF STATE.



COLUMBUS, OHIO:  
FRED. J. HEER, STATE PRINTER.

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AUDITOR OF STATE'S OFFICE.

COLUMBUS, OHIO, April, 1902.

*To the County Auditors of Ohio:*

On account of the large and constantly increasing amount of taxable personal property of incorporated companies, subject to taxation under the laws of this state, and returnable to the county auditors of the respective counties, whose duty it is to value said property for taxation, I have deemed it advisable to issue these "instructions," containing such sections of the Revised Statutes as are applicable to the valuation of such property, together with the law applicable to the powers and duties of annual county and city boards of equalization; also, the laws defining the powers and duties of boards of appraisers and assessors for railroad property; also, as to returns and valuation of national banks and banks incorporated under the laws of the State of Ohio.

The decision of the supreme court in the case of Bradley et al. v. Bauder, auditor (36 O. L., 28), being explanatory of the meaning of section 2746, Revised Statutes, explanatory of the meaning of the term "credits" as defined in section 2730, Revised Statutes; the decision of the same court in the case of Payne v. Watterson, etc. (37 O. S., 121), the decision of the supreme court commission in the case of Wilson v. Pelton, regarding action to recover back taxes paid, illegally assessed; also, decision of Judge Sage, in United States District Court of Cincinnati, Ohio, in relation to back taxes, all of which may be of interest to county auditors or boards of equalization, I have deemed of sufficient importance to be published in full in these "instructions," hoping that auditors will give the same a careful consideration, and thereby be enabled to determine for themselves many cases that are constantly being presented under the provisions of said sections.

The valuation of the railroad and bank property of the state, as valued for taxation in 1900, as set forth in detail, together with certain other data connected therewith, to enable boards of auditors to, as far as possible, appraise this class of property in an intelligent manner.

With the law, and such instructions as have from time to time been issued from this department in reference to the assessment of property for taxation, commendable progress has been made as to uniformity and equality in valuation, and by united effort on the part of county auditors and boards of equalization, much greater equality than now exists, may be accomplished.

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County auditors are hereby urged to lay before the proper annual boards of equalization, not only the assessors' returns of personal property but also all returns made to the county auditor, such as the returns of express and telegraph companies, returns of incorporated banks, made to the county auditor, under sections 2759 and 2759a (O. L., 79, v. 109), personal property, returns of gas companies, returns of all kinds of insurance companies, turnpike companies, and all other such returns as are required to be made to the county auditor under section 2744.\*

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*Note* — The act of March 9 (89, v. 54), provides that shares of national banks and incorporated banks, under the laws of the state, shall be by the county auditor returned to the state board of equalization of bank shares. See section 2766, page 9, of this pamphlet.



# TAX LAWS OF OHIO.

## CORPORATIONS GENERALLY — THEIR RETURNS.

SEC. 2744. The president, secretary, and principal accounting officer of every canal or slack water navigation company, turnpike company, plank road company, bridge company, insurance company, telegraph company, or other joint stock company, except banking or other corporations whose taxation is specifically provided for, for whatever purpose they may have been created, whether incorporated by any law of this state or not, shall list for taxation, verified by the oath of the person so listing, all the personal property which shall be held to include all such real estate as is necessary to the daily operations of the company, moneys and credits of such company or corporation within the state, at the actual value in money, in manner following. In all cases return shall be made to the several auditors of the respective counties where such property may be situated, together with a statement of the amount of said property, which is situated in each township, village, city, or ward therein. The value of all movable property shall be added to the stationary and fixed property and real estate, and apportioned to such wards, cities, villages, or townships, pro rata, in proportion to the value of the real estate and fixed property in said ward, city, village or township, and all property so listed shall be subject to, and pay the same taxes as other property listed, in such ward, city, village or township. It shall be the duty of the accounting officer aforesaid, to make return to the auditor of state, during the month of May of each year, of the aggregate amount of all property by him returned to the several auditors of the respective counties in which the same may be located. It shall be the duty of the auditor of each county, on or before the first Monday of May, annually, to furnish the aforesaid president, secretary, principal accounting officer, or agent the necessary blanks for the purpose of making aforesaid returns; but no neglect or failure on the part of the county auditor to furnish such blanks shall excuse any such president, secretary, principal accountant, or agents from making the returns within the time specified herein.. If the county auditor to whom returns are made, is of the opinion that false or incorrect valuations have been made, or that the property of the corporation or associations has not been listed at its full value, or that it has not been listed in the location where it properly belongs, or in cases,

Corporations  
generally;  
their returns.

Taxation of  
their gross  
premium  
receipts.

where no return has been made to the county auditor, he is hereby required to proceed to have the same valued and assessed; provided, that nothing in this section shall be so construed as to tax any stock or interest in any joint stock company held by the state. Express, telegraph and telephone companies shall not be required to make returns under, and shall not be governed by the provisions of section 2744 of the Revised Statutes.

Return and  
taxation of  
gross premium  
receipts of  
foreign insur-  
ance compa-  
nies.

SEC. 2745. Every agency of an insurance company incorporated by the authority of any other state or government, shall return to the auditor of each county in which such company does business, or from which it collects premiums on or before the first day of May, annually, the amount on the gross premium receipts of such agency for the previous calendar year in such counties; (provided, however, that in the case of regular companies, wherein policyholders participate in the surplus and earnings of the company, dividends or surplus from previous payments allowed and used in the payment of current premiums, cancellation or surrender values, and commissions paid to the citizens of this state, during the same period for which receipts are reported, which shall be deducted from each gross receipts, and the net amount after such deductions shall be the basis of taxation for such companies in the counties,) which shall be entered upon the tax list of the proper county, and be subject to the same rate of taxation, for all purposes, that other personal property is subject to at the place where located; and the whole of said tax shall be due and payable on the twentieth day of November next ensuing. And it shall be the duty of the superintendent of insurance, in the month of December, annually, to charge and collect from all such companies such a sum as, added to the sum paid to the county treasuries, will produce an amount equal to two and one-half per cent. on the gross premium receipts of such companies, as shown by their annual statements, under oath, to the insurance department; provided, however, that if, by the laws of any other state, territory or nation, a larger tax than two and one-half per cent. on such gross premium receipts is charged companies organized under the laws of Ohio, then the superintendent of insurance shall charge a like tax upon the companies from such state, territory or nation doing business in this state. If any such company refuse to pay said tax, after demand therefor has been made, or if it shall make any false statement of its gross premium receipts, the superintendent of insurance shall revoke the license of such company to do business in this state. If, at any time, said superintendent has reason to suspect the correctness of the return made of the gross premium receipts of such company he may, at the expense of the state, make an examination of the books of such company, or of its agents, for the purpose of verifying the same. All taxes collected under the provisions of this section by the superintendent of insurance shall be paid by



him, upon the warrant of the auditor, into the general revenue fund of the state. [91 v. 91-2.]

SEC. 2745*a*. It shall be unlawful for any insurance company or agent legally authorized to transact insurance business in the state of Ohio to write, place, or cause to be written or placed, any policy or renewal of policy contract for insurance upon property situated or located in the state of Ohio, in or through any such legally authorized company outside of the state of Ohio, and the writing, renewal, placing, or causing to be written or placed any such policy of insurance is hereby declared to be a violation of the law providing for the payment of taxes by foreign insurance companies doing business in the state of Ohio, as set out and provided in section 2745 of an act passed by the general assembly of the state of Ohio, April 12, 1889.

Insurance policy on property in Ohio not to be placed in agency outside state.

SEC. 2745*b*. That any company or companies violating the provisions of section 2745*a* of this act upon notice and satisfactory proof thereof being made to the superintendent of insurance of the state of Ohio, shall have its or their authority to transact business in the state of Ohio revoked for a period of not less than ninety days; and any insurance company whose license to do business in the state of Ohio, may be revoked by the superintendent of insurance of the state of Ohio, shall not be again permitted to do business in the state of Ohio, until all taxes and penalties due thereon shall have been paid, together with any expense that may be due under the provisions of this bill, to the superintendent of insurance of the state of Ohio; and such company shall only be readmitted to transact business in the state of Ohio upon a complete re-compliance with the laws now in force in regard to the admission of insurance companies to do business in Ohio.

Revocation of authority of insurance company violating preceding section.

SEC. 2745*c*. That when any notice of any violation of the first section of this act is received by the superintendent of insurance of the state of Ohio, [that] it shall forthwith be his duty in person, or by deputy, to visit the office of such company or companies where such contracts of insurance have been written or made, and demand an inspection of the books and records of such company or companies; any company or companies refusing to exhibit its or their books and records for his inspection shall be deemed guilty of violating the provisions of the first section of this act, and the penalties provided in this act shall immediately be enforced against such company or companies, by the superintendent of insurance of the state of Ohio.

Superintendent of Insurance to inspect company charged with violation of law.

SEC. 2745*d*. The superintendent of insurance of the state of Ohio shall receive, as a compensation for the services rendered under the provisions of this act, his necessary expenses, which sum shall be charged against the company or companies so visited by him, and shall be collected from such company or companies by suit in any court of competent jurisdiction.

Expenses of inspection to be paid by company.

In whose name property to be listed; but stock in companies which make return of capital not to be listed by shareholders.

SEC. 2746. Personal property of every description, moneys and credits, investments in bonds, stocks, joint stock companies, or otherwise, shall be listed in the name of the person who was the owner thereof on the day preceding the second Monday of April in each year; but no person shall be required to list for taxation any share or shares of the capital stock of any company, the capital stock of which is taxed in the name of such company. (56 v. 175, § 59.) See Appendix.

When lists to be made.

SEC. 2747. The listing of all personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, shall be made between the second Monday of April and the third Monday of May, annually; and the assessor shall, on or before the first Monday of May, annually, leave with each person resident in his township or ward, of full age and not a married woman or insane person, or at the office, usual place of residence or business of each person, a written or printed notice requiring such person to make out for the assessor a statement of the property which by law, he is required to list, accompanied with printed forms, in blank, of the statement required; and the assessor shall, at the time he delivers such notice and blank forms, demand and receive such statement, unless such person shall require further time to make out the same, in which case he shall call for the same before the third Monday of May. (56 v. 175, § 17.)

Notice and forms to be given by assessors.

Statement to be verified by oath.

SEC. 2748. Every such statement shall be verified by the oath of the person making the same. [56 v. 175, § 17.]

#### UNINCORPORATED BANKS AND BANKERS.

Who deemed bankers, etc.

SEC. 2758. Every company, association, or person, not incorporated under any law of this state, or of the United States, for banking purposes, who shall keep an office or other place of business, and engage in the business of lending money, receiving money on deposit, buying and selling bullion, bills of exchange, notes, bonds, stock, or other evidences of indebtedness, with a view of profit, shall be deemed a bank, banker, or bankers, within the meaning of this chapter. [64 v. 204, § 12; S. & S., 763.]

Statement by unincorporated banks and bankers.

SEC. 2795 All unincorporated banks and bankers shall, annually, between the first and second Mondays of May, make out and return to the auditor of the proper county, under oath of the owner, or principal officer or manager thereof, a statement setting forth:

First — The average amount of notes and bills receivable, discounted or purchased in the course of business, by such unincorporated bank, banker, or bankers, and considered good and collectible.

Second — The average amount of accounts receivable.

Third — The average amount of cash and cash items in possession or transit.



Fourth — The average amount of all kinds of stocks, bonds, including United States government bonds, or evidences of indebtedness, held as an investment, or in any way representing assets.

Fifth — The amount of real estate at its assessed value.

Sixth — The average amount of all deposits.

Seventh — The average amount of accounts payable, exclusive of current deposit accounts.

Eighth — The average amount of United States government and other securities that are exempt from taxation.

Ninth — The true value of money of all furniture and other property not otherwise herein enumerated. From the aggregate sum of the first five items above enumerated, the said auditor shall deduct the aggregate sum of the fifth, sixth and seventh, and such portions of the eighth items as are by law exempt from taxation; and the remainder thus obtained added to the amount of item nine, shall be entered upon the duplicate of the county in the name of such bank, banker or bankers, and taxes thereon shall be assessed and paid the same as provided for other personal property assessed and taxed in the same city, word or township. [79 v. 109.]

Deduction by county auditor.

SEC. 2759a. The said bank, banker or bankers shall at the same time make statement, under oath, of the amount of capital paid in or employed in such banking business, together with the number of shares or proportional interest each shareholder or partner has in such association or partnership.

Further statement required.

SEC. 2. That section 2759 of the Revised Statutes of Ohio be and the same is hereby repealed.

Incorporated savings banks.

SEC. 2759b. That the provisions of section 2759 shall apply to and govern saving banks incorporated under the act of April 16, 1867. [O. L., 87 v. 215.]

SEC. 2760. The averages provided for in the preceding section shall be obtained by adding together the amounts of each item above specified, owned by or standing on the books of such bank, banker or bankers, on the first Monday of each month of the year preceding the Monday of May in which the return is made, and dividing the same by the number of months in the year; provided that in cases where such bank, banker or bankers commenced business during the preceding year, the division shall be made by the number of months elapsed after the commencement of such business. [64 v. 204, § 11; S. & S., 763.]

How average obtained.

SEC. 2761. When any person, persons, company or association, unincorporated, shall commence, or engage in the business of banking, after the day preceding the second Monday in April in any year, the average value of whose personal property intended to be employed in such business shall not have been previously entered on the assessor's list for taxation in said county, such person, persons, company or association shall report to the auditor of the county the probable average value of the personal property by him or

Persons commencing the business of banking after the day preceding the second Monday of April; how to be listed.

them intended to be employed in such business until the day preceding the second Monday of April thereafter, and shall pay into the treasury of such county, a sum which shall bear the same proportion to the levy for all purposes, on the average value so employed, as the time from the day on which he or she shall commence or engage in such business as aforesaid to the day preceding the second Monday in April next succeeding shall bear to one year. [56 v. 175, § 14; S. & C., 1438.]

Shares to be listed.

SEC. 2762. All the shares of the stockholders in any incorporated bank or banking association, located in this state, whether now or hereafter incorporated or organized, under the laws of this state, or of the United States, shall be listed at their true value in money, and taxed in the city, word or village where such bank is located, and not elsewhere. [64 v. 204, § 2; S. & S., 763.]

Tax on real estate.

SEC. 2763. The real estate of any such bank or banking association shall be taxed in the place where the same may be located, the same as the real estate of individuals. [64 v. 204, § 2; S. & S., 763.]

Names of stockholders and numbers of shares held by each.

SEC. 2764. There shall at all times be kept in the office, where the business of such bank or banking association is transacted, a full and correct list of the names and residences of the stockholders therein, and the number of shares held by each, which shall be at all times, during business hours, open to the inspection of all officers who are or may be authorized to list or assess the value of such shares for taxation. [64 v. 204, § 3; S. & S., 763.]

Return to be made by cashier to the auditor.

SEC. 2765. The cashier of each incorporated bank shall make out and return to the auditor of the county in which it is located, between the first and second Monday of May, annually, a report in duplicate, under oath, exhibiting in detail, and under appropriate heads, the resources and liabilities of such bank at the close of business on the Wednesday next preceding said (second) Monday, together with a full statement of the names and residences of the stockholders therein, with the number of shares held by each, and the par value of each share. [74 v. 88, § 1.]

Auditor to fix value of shares and report to board of equalization.

SEC. 2766. Upon receiving such report the county auditors shall fix the total value of the shares of such banks according to their true value in money, and deduct from the aggregate sum so found the value of the real estate included in the statement of resources as the same stands on the duplicate, and thereupon he shall make out and transmit to the annual state board of equalization for incorporated banks, a copy of the report so made by the cashier, together with the valuation of such shares as so fixed by the auditor. [80 v. 54.]

Proceedings when bank fails to make return.

SEC. 2769. If any bank shall fail to make out and furnish to the county officer the statement required, within the time herein fixed, it shall be the duty of said officer to examine the books of said bank; also to examine any officer or agent thereof under oath, together with such other per-



sons as he may deem proper, and make out the statement. Any bank officer failing to make out and furnish to the county auditor the statement, or wilfully making a false statement as required in section 2765, shall be liable to a fine not exceeding one hundred dollars, together with costs and other expenses incurred by the auditor or other proper officer in obtaining such statement aforesaid; and said auditor shall have the same powers, and the probate judge of the county shall exercise the same powers and perform the same duties in aid of the auditor, in the performance of his duties under this section, as are authorized by law, in cases where the county is informed, or has reason to believe, that any party has failed to make any return, or has made a false return for taxation; and the statement so made out by the auditor shall, in all respects, stand as the statement required to be made by the cashier. [64 v. p. 204, § 9; S. & S., 673.]

Penalty for making false statement.

#### RAILROAD COMPANIES.

SEC. 2770. The county auditors of the several counties in this state, in which any railroad company now has, or hereafter may have its track or roadway, or any part thereof, shall constitute a board of appraisers and assessors for such railroad company; any railroad company having its road, or any part thereof, in one county only, the auditor of such county shall constitute such board. [59 v. 88, § 1; S. & S., 766.]

Board of appraisers for railroad companies.

SEC. 2771. The auditor of the county where such railroad company has its principal office, if such principal office is in this state, and if such principal office is not in this state, then the auditor of the county having the largest city or village upon the line of such road, shall be the president of said board, whose duty it shall be to appoint the time and place for the meeting of such board, and notify the proper county auditors of the same, at least five days before the time appointed for such meeting. In the absence or inability of the president, the board shall appoint one of its members *president pro tempore*. In all meetings of any such board, a majority of such county auditors shall constitute a quorum, and a majority of those present at any meeting having a quorum, shall decide all questions submitted. Each board shall appoint one of its members secretary, and full minutes of its proceedings shall be kept, which shall consist of a full and complete record of the votes of each member of said board. The valuation of the property shall be fixed only on motion made and duly seconded. On all such motions the yeas and nays shall be called, and each member's vote shall be recorded by the secretary. Immediately after the board has adjourned, the secretary shall make a complete record of all the transactions of the proceedings of the board, and set forth therein the names and official capacity of the officials of the railroad present at such

President of board of appraisers for railroad company.

Quorum.

Secretary.

Votes of members to be recorded on all motions fixing valuations.

Minutes of proceedings to be kept on file in each county, etc.

Board of valuation of railroad to meet annually in May.

meeting. And a certified copy of such proceedings, signed by the president and secretary thereof, shall be forwarded at once to the county auditor of each county constituting a member of said board, and the same shall be recorded in a book kept in the county auditor's office, subject to the inspection of any person during office hours, and the certified copy shall alike be kept on file in said county auditor's office, and for like examination. [O. L., v. 88, p. 417.]

SEC. 2772. It shall be the duty of such board to meet in the month of May, in the present and each succeeding year, at such time as the president thereof may appoint; and if no meeting be appointed by him before the second Tuesday in May, the several county auditors shall meet on that day, in the place where the proper railroad, for which said auditors constitute the board, as aforesaid, has its principal office, or in the principal city or village upon the line of such road, as the case may be, and proceed to ascertain all the personal property, which shall be held to include roadbed, water and wood stations, and such other realty as is necessary to the daily running operations of the road, moneys and credits of such company, and the undivided profits, reserve or contingent fund of said company, whether the same may be in moneys, credits, or in any manner invested, and the actual value thereof in money; and also locomotives and cars not belonging to the company, but hired for its use or run under its control on its road by a sleeping car company, or other company; but as to such rolling stock not belonging to it, but under its control, the railroad company may return the same separate from its own property, and if so returned the board shall fix the valuation of such property separated, but include the amount in the aggregate valuation. Such boards shall have power to require from the president, secretary, treasurer, receiver, and principal accounting officers of the road a detailed statement, under oath, of all the items and particulars constituting such property, moneys, and credits, and the value thereof, and may examine the books and papers of such road and any or all of its officers, receivers, servants, or agents under oath, touching any matter relating to the same. Any county auditor present at such meeting is authorized and empowered to administer such oath. It shall be the duty of such board of appraisers and assessors to report annually, on or before the first Monday in the month of June, to the auditor of state, the amount assessed upon each railroad company, specifying the total sum and amount distributed to each county; which shall be, by the auditor of state, communicated to the general assembly with his annual report in tabular form. [64 v. 114, § 3; S. & S., 768.]

Duties of the board.

Penalty for officers, etc.

SEC. 2773. Any president, secretary, receiver, accounting officer, servant or agent, of any railroad company, having any portion of its roadway in this state, who shall refuse to attend before the proper board of appraisers and assessors, when required to do so, or refuse to submit to



the inspection of said board any books or papers of such railroad company in his possession, custody, or control, or shall refuse to answer such questions as may be put to him by said board, or its order, touching the business, property, moneys and credits, and the value thereof of said railroad company shall be guilty of a misdemeanor, and, on conviction thereof before any court of competent jurisdiction, shall be confined in the jail of the county, not exceeding thirty days, and be fined in any sum not exceeding five hundred dollars and costs; and any president, secretary, receiver, accounting officer, servant or agent, as aforesaid, so refusing, as aforesaid, shall be deemed guilty of contempt of said board, and may be confined, by order of said board, in the jail of the proper county until he shall comply with such order, and pay the costs of his punishment. [59 v. 88, § 4; S. & S., 768.]

Contempt of  
board; punish-  
ment.

SEC. 2774. The value of such property, moneys and credits of any railroad company, as found and determined by such board, shall be apportioned by said board among the several counties, through which such road or any part thereof, runs, so that to each county and to each city, village, township, and district, or part thereof therein, shall be apportioned such part thereof as shall equalize the relative value of the real estate, structures and stationary personal property of such company therein, in proportion to the whole value of the real estate, structures and stationary personal property of such railroad company in this state, and so that the rolling stock, main track, roadbed, supplies, moneys and credits of such company shall be apportioned in the same proportion that the length of such road in said county bears to the entire length thereof in all said counties or county, and to each city, village and district, or any part thereof therein, provided, that if the line of any railroad company is divided into separate divisions or branches, so much of the rolling stock of such company as belongs to or is used solely upon any one of such divisions or branches shall be apportioned in the same manner to the county or counties, and to each city, village or district, or any part thereof therein through which such branch or division runs, and the board shall certify to the county auditor of each county, and to each city, incorporated village, township and district, or any part thereof therein interested, the amount apportioned to his county, and the board shall make and forward a like certificate, together with all the reports of the various railroad officers, and other papers and evidence which formed the basis of their valuation, to the auditor of state, for the use of the state board of equalization of railroad property. It shall be the duty of the county auditor, upon receiving the certificate aforesaid, to apportion the amount therein stated to the cities, villages, townships, districts, or parts thereof; but the auditor shall not put the same on the tax list until he shall have been advised of the action of said state authority, when the

Apportion-  
ment of valua-  
tion of railway  
property.

proper amounts shall be entered on the tax lists. [82 v. 160.]

Compensation  
of members of  
the board.

SEC. 2775. Each county auditor shall be paid from the treasury of his county the sum of three dollars for each day's attendance as member of any board aforesaid under this chapter, and five cents a mile going to and returning from its place of meeting. [59 v. 88, § 7; S. & S. 766.]

How portion of  
value of this  
state found  
when part of  
road in an-  
other.

SEC. 2776. When any railroad company has part of its road in this state and part thereof in another state or states, the proper board shall take the value of such property moneys and credits of such company so found and determined, as aforesaid, and divide it in the proportion the length of such road in this state bears to the whole length of such road, and determine the principal sum for the value of such road in this state accordingly, equalizing the value thereof in this state, as above provided. [50 v. 88, § 8; S. & S., 766.]

Express, tele-  
graph and tele-  
phone com-  
panies defined.

SEC. 2777. Any person or persons, joint stock association or corporation, whenever organized or incorporated, engaged in the business of conveying to, from or through this state, or any part thereof, money, packages, gold, silver plate or other article, by express, not including the ordinary lines of transportation of merchandise and property in this state, shall be deemed to be an express company; any person or persons, joint stock association or corporation, wherever organized or incorporated, engaged in the business of transmitting to, from, through, or in this state, telegraphic messages, shall be deemed to be a telegraph company; and any person or persons, joint stock association or corporation, wherever organized or incorporated, engaged in the business of transmitting to, from, or in this state, telephonic messages, shall be deemed to be a telephone company.

Annual state-  
ments to audi-  
tor of state.

SEC. 2778. Every express, telegraph and telephone company defined in section 2777, doing business in this state, shall annually, between the first and thirty-first days of May, under the oath of the person constituting such company, if a person, or under the oath of the president, secretary, treasurer, superintendent or chief officer in this state of such association or corporation, if an association or corporation, make and file with the auditor of state a statement, in such form as the auditor of state may prescribe, containing the following facts:

1. The name of the company.
2. The nature of the company, whether a person or persons, or association or corporation, and under the laws of what state or country organized.
3. The location of its principal office.
4. The name and postoffice address of the president, secretary, auditor, treasurer and superintendent or general manager.
5. The name and postoffice address of the chief officer or managing agent of the company in Ohio.



6. The number of shares of the capital stock.

7. The par value and market value, or if there be no market value, the actual value of its shares of stock on the first day of May.

8. A detailed statement of the real estate owned by the company in Ohio, where situate, and the value thereof as assessed for taxation.

9. A full and correct inventory of the personal property, including moneys and credits, owned by the company in Ohio on the first day of May, where situate, and the value thereof.

10. The total value of the real estate owned by the company and situate outside of Ohio.

11. The total value of the personal property owned by the company and situate outside of Ohio.

12. In the case of telegraph and telephone companies the whole length of their lines, and the length of so much of their lines as is without and is within the state of Ohio, which lines shall include what said telegraph and telephone companies control and use under lease or otherwise; also, the miles of wire in each taxing district in Ohio.

13. In the case of telegraph and express companies, the entire gross receipts of the company, from whatever source derived, for the year ending the first day of May, of business wherever done.

14. In the case of telegraph and express companies, the gross receipts for the year ending the first day of May, from whatever source derived; of each office within the state of Ohio, and the total gross receipts of the company for such period in Ohio.

15. In the case of express companies, the whole length of the lines of rail and water routes, over which the company did business on the first day of May, and the length of so much of said lines of land and water transportation as is without and is within Ohio, naming the lines within Ohio.

16. Such other facts and information as the auditor of state may require in the form of returns prescribed by him.

Blanks for making the above statement shall be prepared, and, on application, furnished any company by the auditor of state. Express, telegraph and telephone companies shall not be required to make returns under, and shall not be governed by the provisions of section 2744 of the Revised Statutes.

SEC. 2778a. The auditor of state, treasurer of state and attorney general shall constitute a board, named the state board of appraisers and assessors, of which board the auditor shall be *ex-officio* president. In the absence or inability of the auditor, the board shall appoint one of its members president *pro tempore*. The board shall appoint a secretary and full minutes of its proceedings shall be kept. The board shall, annually, on the first Monday in June, meet in the office of the auditor of state, for the purpose of assessing the property of express, telegraph and telephone

State board of appraisers and assessors; constitution, powers, duties, etc.

Method of fixing assessments.

companies in Ohio. On the meeting of the board, the auditor of state shall lay before the board the statements and schedules returned to him under section 2778. The said board shall proceed to ascertain and assess the value of the property of said express, telegraph and telephone companies in Ohio, and in determining the value of the property of said companies in this state, to be taxed within the state and assessed as herein provided, said board shall be guided by the value of said property as determined by the value of the entire capital stock of said companies, and such other evidence and rules as will enable said board to arrive at the true value in money of the entire property of said companies within the state of Ohio, in proportion which the same bears to the entire property of said companies, as determined by the value of the capital stock thereof, and the other evidence and rules aforesaid. The board may adjourn from time to time until the business before it is finally disposed of. In case any company fails or refuses to make the statement required by law, or furnish the board any information requested, the board shall inform itself, as best it may, on the matters necessary to be known, in order to discharge its duties with respect to the assessment of the property of such company. At any time after the meeting of the board on the first Monday in June, and before the assessment of the property of any company is determined, any company or person interested shall have the right on written application, to appear before the board and be heard in the matter of the valuation of the property of any company for taxation. After the assessment of the property of any company for taxation by the board, and before the certification by the auditor of state of the apportioned valuation to the several counties, as provided in section 2780, the board may, on the application of any interested person or company, or on its own motion, correct the assessment or valuation of the property of any company, in such a manner as will, in its judgment, make the valuation thereof just and equal. The provisions of section 167 of the Revised Statutes shall apply to the correction of any error or overvaluation in the assessment of the property for taxation by the state board of appraisers and assessors, and to the remission of taxes and penalties illegally assessed thereon.

Correction of assessments.

Penalty for failure to file the statement.

SEC. 2779. In case any company required to file a statement under the provisions of section 2778, fails to make and file such statement on or before the thirty-first day of May, such company shall be subject to a penalty of five hundred dollars, and an additional penalty of one hundred dollars to each day's omission after the thirty-first day of May to file such statement, said penalty to be recovered by action in the name of the state, and, on collection, paid into the state treasury to the credit of the general revenue fund. The attorney general, on the request of the state board of appraisers and assessors, shall institute such action



against any company so delinquent in the court of common pleas of Franklin county. That the state board of appraisers and assessors shall have power to require the president, secretary, treasurer, receiver, superintendent or managing agent, or other officer, or employee or agent, of any express, telegraph, and telephone company to attend before the board, and bring with him for the inspection of the board, any books or papers of such company in his possession, custody or control, and to testify under oath touching any matter relating to the business, property, moneys or credits and the value thereof, of such company. Any member of the board is authorized and empowered to administer such oath. Any officer, employee or agent of such company who shall refuse to attend before the board when required to do so, or shall refuse to bring with him and submit for the inspection of the board any books or papers of such company in his possession, custody or control, or shall refuse to answer any question put to him by the board or any member thereof, touching the business, property, moneys and credits and the value thereof, of such company, shall be guilty of a misdemeanor, and on conviction thereof before any court of competent jurisdiction shall be fined not more than five hundred dollars or imprisoned not more than thirty days, or both; and any officer, employee or agent of such company so refusing, as aforesaid, shall be deemed guilty of contempt of such board, and may be confined, by order of said board, in the jail of the proper county until he shall comply with the requirements of the board and pay the costs of his imprisonment. The state board of appraisers and assessors shall have and may exercise all the powers possessed by county auditors under sections 2781 to 2785 inclusive, of the Revised Statutes; and said express, telegraph and telephone companies shall be subject to all the provisions and penalties of said sections.

SEC. 2780. The state board of appraisers and assessors shall, on or before the first Monday in August, report to the auditor of state the total value of the property of express, telegraph and telephone companies in Ohio, as ascertained and assessed by the board; at the same time, the board shall file with the auditor of state the statements of the various companies and other papers before it. The auditor of state shall deduct from the total value of the property of each of said companies in Ohio, the value, as assessed for taxation, of any real estate situate in Ohio and owned by such company. The value of the property of said companies in Ohio, after deducting the value of the real estate, shall be apportioned by the auditor of state, among the several counties through or into which the lines of such telegraph or telephone companies run, so that to each county shall be apportioned such part of the entire valuation as will equalize the relative value of the property of the company therein, in proportion to the whole value of the property of the company in the state, and in the

Further powers of State Board.

Penalties to which officers, employes and agents of companies liable.

Certain provisions Revised Statutes made applicable to board and companies.

Report of board; filing of statements, etc.

Deduction of value of real estate.

Apportionment and taxation of valuations.

proportion that the length of the lines of wire owned by the company, or in the county bears to the whole length of the lines of wire in the state. The value of the property of any express company shall be apportioned by the auditor of state among the several counties in which the company does business, in the proportion that the gross receipts in each county bear to the entire gross receipts in the state. The auditor of state shall, on or after the fifteenth day of August, certify to the county auditor the amount apportioned to his county, and the county auditor, upon receiving such certificate, shall apportion the amount therein stated among the cities, villages, townships or other taxing districts, after the same method used for the apportionment of the valuation in the state among the counties; and the county auditor shall place the apportioned valuation on the tax duplicate, and taxes shall be levied and collected thereon at the same rate and in the same manner as taxes are levied and collected on other personal property in the taxing district in question. [O. L., v. 91, pp. 220-223.]

## BOARDS OF EQUALIZATION.

### ANNUAL COUNTY BOARD.

Board of  
equalization;  
powers and  
duties.

SEC. 2804. There shall be an annual county board for the equalization of the real and personal property, moneys, and credits in each county, exclusive of cities of the first and second class, to be composed of the county commissioners and county auditor, who shall meet for that purpose at the auditor's office in each county, on the Wednesday after the third Monday in May, annually. Said board shall have power to hear complaints and to equalize the valuation of all real and personal property, moneys, and credits within the county, and shall be governed by the rules prescribed for the government of decennial county boards for the equalization of real property; provided, that such board shall not reduce the value of real property of the county below the aggregate value thereof as fixed by the state board of equalization, nor below its aggregate value on the duplicate of the preceding year, to which shall be added the value of all new entries and new structures over the value of those destroyed as returned by the several township assessors for the current year; provided further, that except as to new structures, and structures destroyed, the lands and lots brought onto the tax list since the preceding decennial state board of equalization, the annual county board shall not increase or reduce the valuation of any real estate, except in case of gross inequality, and then only upon reasonable notice to all persons directly interested, and an opportunity for a full hearing of the question involved. Said board is authorized, by its president, or presiding officer *pro tem.*, to administer oaths, call persons before them, and examine them under oath as to their own or other's property, moneys, credits, and investments to be placed on the



duplicate for taxation, or the value thereof, and order any property, moneys, credits, or investments to be placed on the duplicate, which have not been listed for taxation, and fix the value thereof according to law, and increase the valuation of such property, moneys, credits, and investments, as have, in their judgment, been listed at less than their true value in money, and reduce the value of such as have been appraised above their true value in money; and if any person notified to appear before them refuse or neglect to appear at the time required by said board, or appearing, shall refuse to be sworn, or to answer any question put to him by said board, or its order, the presiding officer of said board shall make complaint thereof, in writing to the probate judge of the county, who shall proceed against such person in the same manner as is provided for in section twenty-seven hundred and eighty-three of this title; and the said board shall call each assessor before them, at least one day in each year, to aid them in their duties, and to furnish them information relative to the lists returned by him; and it shall be the duty of each assessor to appear before such board at least one day in each year, at the time required, and to furnish them with such information as he can pertinent to the matters coming before them. [O. L., v. 86, p. 191.]

#### ANNUAL CITY BOARD.

SEC. 2805. In each city of the first and second class there shall be an annual board for the equalization of the value of real and personal property, moneys, and credits in such city, to be composed of the county auditor, and six citizens of such city appointed by the council thereof, except in cities of the second grade, first class, where the mayor of such cities shall make such appointments; the first appointment to be two for one year, two for two years, and two for three years, except in cities in which such boards are already organized, when two shall be appointed for three years, and two shall be thereafter annually appointed for three years; and all vacancies shall be filled for the unexpired term; provided that the provisions of this act shall not affect any persons heretofore appointed, and now in office, during the time for which they shall have been appointed. Said board shall have all the powers and be governed by the rules, provisions, and limitations prescribed in the next preceding section for the annual county board; each member of said board is authorized to administer oaths, and said board is empowered to call persons before them, and examine them under oath in regard to their own or other's property, moneys, credits, and investments, and the value thereof, and to equalize the value of real and personal property, moneys, credits, and investments within such city, and to order any property, credit, or investment to be placed on the duplicate for taxation, and fix the value thereof, according to law, which has not been listed for tax-

Annual city boards of equalization; how constituted and organized.

Powers.

Annual meet-  
ings.

Compensation.

ation, and to increase the value of such property, moneys, credits and investments as have, in their judgment been listed at less than their true value in money, and to reduce the value of such property, moneys, credits, or investments as have been appraised above their true value in money, and shall annually meet at the office of the county auditor on the fourth Monday in May, except in cities of the first and second grade of the first class, when it shall meet on the fourth Monday in May, and shall close its session on or before the second Monday of September, except that in cities of the third grade of the first class, and in cities of the first and second grades of the second class, and cities having a population of twenty thousand and over by the last federal census, and which have not been by ordinance advanced to a city of the second grade of the second class, said board shall close its session on or before the first Monday of August; and in cities of the third and fourth grades of the second class, said board shall close its session on or before the fourth Monday of June then next following. For each day necessarily employed in the performance of their duties, the members of said board shall each receive, in cities of the first class and the first and second grades of the second class, and in cities having a population of twenty thousand and over, ascertained as aforesaid, and which have not been advanced to a city of the second grade of the second class, the sum of five dollars per day, and in cities of the third and fourth grades of the second class, the sum of three dollars per day and in cities of the third and fourth grades of the second class, not county seats, the members of such board shall receive, in addition to the sum of three dollars per day, ten cents per mile, traveling expenses going to the said county seat; and in cities of the first class, first grade, the auditor shall receive no compensation as a member of the board, but the board may appoint all necessary messengers and clerks, not exceeding six of each, who shall receive three dollars per day for their services, for the time actually employed, which shall be paid out of the county treasury. The county auditor may act by his deputy or chief clerk in all city boards of equalization, and in addition to the clerks herein authorized, the auditor of the county having a city of the first grade of the first class shall appoint a clerk, who shall be styled the chief clerk of the board of equalization, at a salary of five dollars for each day's services performed; and such boards shall each have the same powers as are conferred upon annual county boards by the next preceding section, and upon complaint of the presiding officer thereof to the probate judge, the same proceedings shall be had against persons notified, and neglecting or refusing to appear before them, or refusing to swear, or answer questions as is provided in section two thousand, seven hundred and eighty-three; and county solicitors, or where there is no such office, the prosecuting attorney of the county shall act as the legal adviser and



attorney for the county board, and the city solicitor of the city board of equalization. [O. L., v. 88, p. 370.]

SEC. 2805a. And in each city of the first and second grade, first class, the county auditor may, whenever he may deem it necessary, call together the annual city board of equalization on the first Monday of December of each year; and the said board, when so called together, shall sit as a board of revision of such acts done by it as a board of equalization at the previous meeting thereof, as the county auditor may present to it for its revision. But before acting as a board of revision, the members thereof shall be sworn, by a competent officer, to a faithful discharge of their duties as such board, and any refunder, abatement, or change of value which said board of revision may recommend to be made, shall be deemed and held in a case of refunder or abatement, to be sufficient authority for the county auditor to issue his order of refunder or abatement on the county treasurer. and in case of change of value, such recommendation of change by said board shall be deemed and held sufficient authority for said officer to enter the same in his book of additions and deductions; and all acts of the said board of revision shall be subject to an appeal, through the county auditor to the auditor of the state; said board of revision shall have power to administer any oath which it may deem necessary to the proper discharge of its duties; it shall not continue in session for a longer time than four weeks. Public notice shall be given by the county auditor of each meeting of said board and its members shall be paid the same amount per day, as when sitting as a board of equalization. [85 v. 174.]

Powers of the Cincinnati and Cleveland boards as boards of revision.

#### DUTIES AND POWERS OF ABOVE BOARDS.

SEC. 2806. The county auditor shall lay before each of the above named boards, for the territory they respectively have jurisdiction over, the returns of the assessors for the current year, and such returns as are required to be made to the county auditor, as is provided in section 2744, and also the valuation of the real estate as the same was entered on the duplicate of the preceding year, or as fixed by the state board of equalization, with such maps, returns, lists, abstracts and other papers that may be in the auditor's office pertinent to their duties, and each of said boards shall keep a regular journal of its proceedings, which shall be deposited with the auditor. [80 v. 54.]

Duties of auditor and state board of equalization.

SEC. 2807. The said boards shall hear complaints and equalize the assessments of all personal property, moneys and credits, new entries and new structures returned for the current year, by the township assessors and county auditors; and they shall have power to add to, or deduct from, the valuation of personal property, or moneys or credits, of any person returned by the assessor or county auditor, or which may have been omitted by them, or to add other items upon such evidence as shall be satisfactory to

How to equalize assessments.

the said boards, whether said return be made upon oath of each person, or upon the valuation of the assessor or county auditor; but when any addition shall be ordered to be made to any list returned under oath, a statement of the facts on which such addition was made shall be entered on the journal of the boards, and when any reduction shall be ordered to be made in the amount of personal property, or moneys or credits of any person, whether such return be made by such person or by the assessor or county auditor, a statement of the facts on which such reduction was made shall be entered on the journal of the boards. And such boards shall have power, whenever it is made to appear to their satisfaction that any personal property returned by the township assessor or county auditors, for the current year, has been destroyed by fire, flood, tornado or otherwise, after the second Monday in April and before the final adjournment of said boards, to deduct from the valuation of the personal property, or moneys or credits of the owner of such destroyed property so returned, the value of the personal property so destroyed. [83 v. 231.]

Deduction for destroyed personal property.

#### DEDUCTION FOR INJURED BUILDINGS.

SEC. 1038a. The county auditor shall, whenever after the second Monday in April, and before the first day of October in any year, it is made to appear by the oath of the owner, or one of the owners of any building or structure, and by the affidavit of two disinterested persons, resident of the city or township in which such building or structure is or was situate, that such building or structure has been injured or destroyed by fire, flood, tornado or otherwise, since the second Monday in April of the current year, deduct from the tax list and duplicate, the value of such buildings or structures, or such part of the value thereof as shall correspond to the extent of such injury.

Deduction from tax list and duplicate for destroyed and injured buildings.

#### ANNUAL STATE BOARD FOR BANKS.

SEC. 2808. The governor, auditor of state and attorney-general shall constitute a board for the equalization of the shares of incorporated banks and for this purpose they shall meet on the third Tuesday of June, annually, at the office of the auditor of state, and examine the returns of said banks to the county auditors, and the value of shares as fixed by the county auditor as the same shall have been reported by the county auditor to the state auditor. [80 v. 54.]

State board for banks; how constituted.

Power of board.

SEC. 2809. Said boards shall hear complaints and equalize the value of said shares according to the rules prescribed by their title for valuing and equalizing the values of real and personal property, and if, in the judgment of the board or a majority of them, the aggregate value of all the bank property so reported to said board by the county



auditors is below its true value in money, they may increase or diminish the value of such shares by such per cent. as will equalize said shares to their true value in money; provided, that said board shall not increase or reduce the grand aggregate value of bank shares as returned by the several county auditors, by more than twenty (20) per centum. [80 v. 54.]

SEC. 2810. The auditor of state shall, forthwith, after such equalization shall have been made, certify to the auditors of the proper counties the valuation, as equalized, of the shares of banks situated in such counties, which valuation shall be put on the proper tax list. [80 v. 54.]

State auditor  
to report to  
county auditors.

## IMPOSING A COLLATERAL-INHERITANCE TAX.

[Passed January 27, 1903, and amended April 6, 1900.]

SECTION 1. That all property within the jurisdiction of this state, and any interest therein, whether belonging to inhabitants of this state or not, and whether tangible or intangible, which shall pass by will or by the interstate laws of this state, or by deed, grant, sale or gift made or intended to take effect in possession or enjoyment after the death of the grantor, to any person in trust or otherwise, other than to or for the use of the father, mother, husband, wife, brother, sister, niece, nephew, lineal descendant, adopted child, or person recognized as an adopted child and made a legal heir under the provisions of section 4182 of the Revised Statutes of Ohio, or the lineal descendant thereof, or the lineal descendant of any adopted child, the wife or widow of a son, the husband of the daughter of a descendant, shall be liable to a tax of five per centum of its value, above the sum of two hundred dollars, seventy-five per centum of such tax to be for the use of the state, and twenty-five per centum for the use of the county wherein the same is collected; and all administrators, executors and trustees, and any such grantee under a conveyance made during the grantor's life, shall be liable for all such taxes, with lawful interest as hereinafter provided, until the same shall have been paid as hereinafter directed. Such taxes shall become due and payable immediately upon the death of the decedent, and shall at once become a lien upon said property, and be and remain a lien until paid. But the provisions of this act shall not apply to property, or interests in property, transmitted to the state of Ohio under the interstate laws of this state, or embraced in any bequest, devise, transfer or conveyance to, or for the use of the state of Ohio, or to or for the use of any municipal corporation or other political subdivision of said state for exclusively public purposes, or public institutions of learning, or to or for the use of, any institution in said state for purposes of purely public charity or other exclusively public purposes; and the property, or interest in property so transmitted or embraced in any such devise, bequest, transfer or conveyance is hereby declared to be exempt from all inheritance and other taxes, while used exclusively for any of said purposes. [As amended April 6, 1900.]

SEC. 2. When any person shall bequeath or devise any property to or for the use of father, mother, husband, wife, brother, sister, niece, nephew, lineal descendant and adopted child, the lineal descendant of any adopted child, the wife or widow of a son, or the husband of a daugh-

ter, during life or for a term of years, and the remainder to a collateral heir, or to a stranger to the blood, the value of the prior estate shall, within sixty days after the death of the testator, be appraised in the manner hereinafter provided, and deducted, together with the sum of two hundred dollars, from the appraised value of said property. [As amended April 20, 1894.]

SEC. 3. Whenever a descendant appoints one or more executors or trustees, and in lieu of their allowance makes a bequest or devise of property to them which would otherwise be liable to said tax, or appoints them his residuary legatees, and said bequests, devises, or residuary legacies exceed what would be a reasonable compensation for their services, such excess shall be liable to such tax, and the court of probate having jurisdiction of their accounts shall fix such compensation.

SEC. 4. All taxes imposed by this act shall be paid into the county treasury of the county in which the court having jurisdiction of the estate or accounts is situated, by the executors, administrators or trustees, or other persons charged with the payment thereof, and if said taxes are not paid within one year after the death of said decedent, interest at the rate of eight per centum shall be thereafter charged and collected thereon, and if said taxes are not paid at the expiration of eighteen months after the death of said decedent, it shall be the duty of the prosecuting attorney of the county wherein said taxes remain unpaid, to institute the necessary proceedings to collect the same in the court of common pleas of such county, after first being duly notified in writing by the probate judge of said county of the non-payment of such taxes, and it is hereby made the duty of the probate judge to give such notice in writing; but if said taxes are paid before the expiration of one year after the death of said decedent, a discount at the rate of one per centum per month for each full month that payment shall have been made prior to the expiration of said year, shall be allowed on the amount of taxes found to be due under the provisions of this act. [As amended April 20, 1894.]

SEC. 5. Any administrator, executor, or trustee, having in charge or trust any property subject to such tax, shall deduct the tax therefrom, or shall collect the tax thereon from the legatee or person entitled to said property, and he shall not deliver any specific legacy or property subject to said tax to any person until he has collected the tax thereon.

SEC. 6. Whenever any legacies subject to such tax shall be charged upon or payable out of any real estate, the heir or devisee, before paying the same, shall deduct said tax therefrom and pay it to the executor, administrator, or trustee, and the same shall remain a charge upon said real estate until it is paid; and payment thereof shall be enforced by the executor, administrator, or trustees, in the same manner as the payment of the legacy itself could be enforced.

SEC. 7. If any such legacy be given in money to any person for a limited period, such administrator, executor, or trustee, shall retain the tax on the whole amount; but if it be not in money, he shall make an application to the court having jurisdiction of his accounts to make an apportionment, if the case require it, of the sum to be paid into his hands by such legatee on account of said tax and for such further order as the case may require.

SEC. 8. All administrators, executors and trustees shall have power to sell so much of the estate of the deceased as will enable them to pay



said tax in the same manner as they may be empowered to do for the payment of his debts.

SEC. 9. Within ten days after the filing of the inventory of every such estate, any part of which may be subject to a tax under the provisions of this act, the judge of the court of probate in which such inventory is filed, shall make and deliver to the county auditor of any such county, a copy of such inventory; or, if the same can be conveniently separated, a copy of such part of such estate with the appraisal thereof; the county auditor shall certify the value of said estate, subject to taxation hereunder and the amount of taxes due therefrom, to the county treasurer, who shall collect such taxes, and thereupon place twenty-five per centum thereof to the credit of the county expense fund of said county, and pay seventy-five per centum thereof into the state treasury, to the credit of the general revenue fund, at the time of making his semi-annual settlement. [As amended April 20, 1894.]

SEC. 10. Whenever any real estate of a decedent shall so pass to another person as to become subject to said tax, the executor, administrator or trustee of the decedent shall inform the probate judge thereof within six months after he has assumed the duties of his trust, or if the fact is not known to him within that time, then within one month from the time that it does become so known to him.

SEC. 11. Whenever for any reason the devisee, legatee or heir who has paid any such tax shall refund any portion of the property on which it was paid, or it shall be judiciously determined that the whole or any [part of] such tax ought not to have been paid, said tax, or the due proportional part of said tax, shall be paid back to him by the executor, administrator or trustee.

SEC. 12. The value of such property as may be subject to said tax shall be its actual market value as found by the court of probate; but the state through the prosecuting attorney of the proper county, or any person interested in the succession to said property, may apply to the court of probate having jurisdiction of the estate; and on such application the court shall appoint three disinterested persons, who, being first sworn, shall view and appraise such property at its actual market value for the purpose of said tax, and shall make return thereof to said court, which return may be accepted by said court in the same manner as the original inventory of such estate is accepted, and if so accepted it shall be binding upon the person by whom this tax is to be paid, and upon the state. The fees of the appraisers shall be fixed by the judge of probate and paid out of the county treasury upon the warrant of the county auditor. In case of an annuity or life estate, the value thereof shall be determined by the so-called actuaries' combined experience tables and five per centum compound interest.

SEC. 13. The court of probate having either principal or auxiliary jurisdiction of the settlement of the estate of the decedent, shall have jurisdiction to hear and determine all questions in relation to said tax that may arise, affecting any devise, legacy or inheritance under this act, subject to appeal as in other cases, and the prosecuting attorney shall represent the interest of the state in any such proceedings.

SEC. 14. The judge of each probate court shall, as often as once in six months, render to the county auditor a statement of the property within the jurisdiction of his court that has become subject to said tax during such period, the number and amount of such taxes as will accrue

during the next six months, so far as the same can be determined from the probate records, and the number and amount of such taxes as are due and unpaid; and each probate judge shall keep a separate record, in a book to be provided for that purpose, of all cases arising under the provisions of this act. [As amended April 20, 1894.]

SEC. 15. The fees of all officers having duties to perform under the provisions of this act, shall be paid by the county from the county expense fund thereof, and shall be the same as now allowed by law for similar services; in the calculation of amounts due the state, seventy-five per centum of the cost of collection and other necessary and legitimate expenses incurred by the county in the collection of such taxes, shall be charged to the state and deducted from the amount of taxes to be paid into the state treasury. [As amended April 20, 1894.]

SEC. 16. No final settlement of the account of any executor, administrator or trustee shall be accepted or allowed by the court of probate unless it shall show, and the judge of said court shall find, that all taxes imposed by the provisions of this act upon any property or interest therein, belonging to the estate to be settled by said account, shall have been paid; and the receipt of the county treasurer shall be the proper voucher for such payment.

SEC. 17. In the foregoing act the word "person" shall be construed to include the plural as well as the singular, and artificial as well as natural persons; the word "property" shall be construed to include both real and personal estate, and any form of interest therein whatsoever, including annuities.

SEC. 18. This act shall take effect and be in force from and after its passage. [O. L., v. 91, pp. 169-171.]

I desire to call especial attention to the county auditors and boards of equalization of the state to the following decisions in the U. S. supreme court, some of which decisions materially affect the taxation of certain stocks, etc., etc., heretofore held to be non-taxable. Read the same carefully.

W. D. GUILBERT,  
*Auditor of State.*



## SUPREME COURT OF OHIO.

No. 674 — OCTOBER TERM, 1882.

<p>The First National Bank of Youngstown, Ohio, Appellant, v. James B. Hughes, late Auditor of Mahoning county, Freeman H. Sherer, present Auditor of Mahoning county, and Monroe W. Johnson, Prosecuting Attorney of Mahoning county, Ohio.</p>	}	<p>Appeal from the Circuit Court of the United States for the Northern District of Ohio.</p>
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On motion to dismiss.

Mr. Chief Justice Waite delivered the opinion of the court.

Section 2782 of the Revised Statutes of Ohio (1880) provides, that if a county auditor has reason to believe or is informed that any person has given a tax assessor a false statement of his personal property, moneys, etc., of that the assessor has made an erroneous return of any property, moneys, etc., which are by law subject to taxation, he may proceed to correct the return, and to charge such persons on the tax duplicate with the proper amount of taxes; to enable him to do which he is authorized and empowered to issue compulsory process, and require the attendance of any person or persons whom he may suppose to have a knowledge of the articles, or value of the personal property, moneys or credits, investments in bonds, stocks, joint stock companies, or otherwise, and examine such person or persons, on oath, in relation to such statement or return."

Section 2783 provides for process of subpoena in case any person shall neglect to appear and testify when called on by the auditor, and for punishment for contempt.

Under the authority of this statute, the auditor of Mahoning county, in the exercise of his power to charge persons on the tax duplicate with the proper amount of taxes, called on the cashier of the First National Bank of Youngstown to appear and testify, and because he could not testify without, to bring with him the books of the bank, showing its deposits. Thereupon, the bank filed a bill in equity, to enjoin the auditor, alleging for cause that such a proceeding on his part would unlawfully expose its business affairs, lessen public confidence in it as a depository of moneys, diminish its deposits, and greatly impair the value of its franchise. The Circuit Court dismissed the bill and the bank appealed. A motion is now made to dismiss the appeal for want of jurisdiction, because the value of the matter in dispute does not exceed five thousand dollars.

In *Barry v. Mercein*, 5 How., 120, it was decided that to give this court jurisdiction in cases dependent upon the amount in controversy, "the matter in dispute must be money, or some right, the value of which, in money, can be calculated and ascertained." To the same effect are *Pratt v. Fitzhugh*, 1 Black, 273; *DeKraff v. Barney*, 2 Id., 714; *Potts v. Churmasero*, 92 U. S., 361.

The present suit is not for money, nor for anything, the value of which can be measured by money. The bank has no interest in the taxes to be placed on the tax duplicate. There is no property in dispute between the auditor and the bank. If the cashier is compelled to testify and to produce the books to be used in evi-

dence for the purposes required, the damages, if any, resulting to the bank, would be, in the highest degree, remote and speculative. Certainly no suit for even nominal damages could be sustained against the auditor on account of what he had done. All the cashier is required to do, is to give testimony in a proceeding instituted under the authority of law, by the auditor, to perfect the tax lists of the county. It is supposed the books of the bank contain evidence pertinent to this inquiry, and appropriate measures are taken to have them produced for examination. The case is in no respect different in principle from what it would be if the evidence was called for in an ordinary suit in a court of justice between individuals.

Affidavits can only be used to furnish evidence of the value not appearing on the face of the record when the nature of the matter in dispute is such as to admit of an estimate of its value in money.

The motion to dismiss is, therefore, granted.



## BANK TAXES.

On the 8th of February, 1884, Judge Sage, in the United States District Court, delivered his decision in the case of the Exchange National Bank against the treasurer of Hamilton county. The case is a very important one, involving as it does the question of the payment of certain taxes by the national banks. There are a number of such cases in the northern and southern districts of the state, and this decision is a precedent for the other cases. The following is the decision:

## OPINION BY JUDGE SAGE.

Circuit Court of the United States, Southern District of Ohio.

*The Exchange National Bank v. Charles A. Miller*, Treasurer of Hamilton County.

In Chancery.

The tax from which the complainant prays to be relieved was assessed on the duplicate in 1882, under the following sections of the Revised Statutes of Ohio:

"Section 2765. The cashier of each incorporated bank shall make out and return to the auditor of the county in which it is located, between the first and second Monday of May, annually, a report in duplicate, under oath, exhibiting in detail, and under appropriate heads, the resources and liabilities of such bank at the close of business on the Wednesday next preceding said second Monday, together with a full statement of the names and residences of the stockholders therein, with the number of shares held by each, and the par value of each share.

"Section 2766. Upon receiving such report the auditor shall fix the total value of shares of such bank according to their true value in money, and deduct from the aggregate sum so found the value of the real estate included in the statement of resources as the same stands on the duplicate; and when the bank is located in any city of the first or second class, he shall thereupon make out and transmit to the City Board of Equalization, otherwise to the County Board of Equalization, a copy of the report so made by the cashier, together with the valuation of such shares as so fixed by the auditor."

The complainant contests the validity of the tax on the general ground that its shares are assessed at a higher rate than other moneyed capital in the hands of individual citizens, specifying —

1. That the shares are valued too high, compared with the other property on the tax duplicate: and,

2. That the assets of the complainant consist in part of United States bonds not subject to taxation, but nevertheless, included in the valuation made by the auditor and placed on the duplicate.

In support of the first objection the complainant has introduced testimony relating to a meeting of the decennial assessors from all parts of the state, held at Columbus in 1880, preparatory to the appraising of real estate, at which meeting, according to the testimony of two witnesses, the conclusion or general understanding was that real estate should be assessed at two-thirds to three-fourths of the value, and that by that rate the assessment would represent the true cash value in money, taking into consideration "that real estate is almost always sold on long terms, and the losses occurring thereby." A third witness testified that he was present, but that, to the best of his recollection, no rate was fully agreed upon.

One of the witnesses states that the meeting was quite large, but how many assessors attended, or how many localities were represented does not appear, nor does it appear that assessors were guided in their valuations by the action of the meeting in opposition to their judgment of the money value of the property by them appraised. One of the witnesses testifies that the object of the meeting was to make the assessment of real estate uniform. And whether two-thirds to three-fourths of what is spoken of by witnesses as the value of real estate sold upon payments — part in cash and part on time — would be what is spoken of as true cash value in money, does not appear.

There is also testimony tending to show great inequalities in the valuation for taxation of real and personal property, including shares in national banks, but in no instance does a witness testify that any assessor has been governed in making an assessment by any other rule than his judgment of the true money value of the property assessed.

It is contended for the complainant that this testimony brings the case within the rule of *Pelton v. National Bank* (101 U. S., 143), and *Cummings v. National Bank* (101 U. S., 153). That is not our view. In *Pelton v. National Bank* it was held that the systematic and intentional valuation of all other moneyed capital by the taxing officers was far below its true value, while shares of the national banks were assessed at their full value, was a violation of the act of Congress, which prescribes the rule by which they were to be taxed by the State. In that case the court found that the valuation of national bank shares was intentionally higher than the valuation of other personal property, and that this discrimination was neither an accident nor a mistake, but that it was a principle deliberately adopted in the valuation of all the shares in national banks, and that it was applied without exception, and therefore the decree below in favor of the complainant was affirmed.

In *Cummings v. National Bank* the Supreme Court found that the assessors of real property, the assessors of personal property, and the auditor of Lucas county, Ohio, concurred in establishing a rule of valuation by which real and personal property, except money, was assessed at one-third, and money or invested capital at six-tenths of its actual value, and that the assessments on the shares of incorporated banks, as returned by the State Board of Equalization for taxation to the auditor of Lucas county, were fully equal to their selling price and to their true value in money, and the decree enjoining the collection of the excessive tax was affirmed.

No such state of fact is shown in the case now before this court. It is true, as shown by the testimony, that although the shares of the complainant were valued for taxation at 86.7 per cent. of their true value in money, they were valued higher than other personal property, but the error, or inequality is not shown to arise otherwise than from a mistake in judgment on the part of the assessing officials. It would, perhaps, be more exact to say that the judgment of the assessors in their official valuation, differs from the judgment of the witnesses in their unofficial valuation, as expressed in their testimony. The differences are no greater than frequently arise between witnesses in cases on trial on questions of value. And there is no certain standard by which the court can determine which is correct.

Valuations, excepting of money and of standard marketable articles, are at best uncertain. The influences which affect salable values are various and complicated. Much depends upon who is the owner or vendor, as well as upon who is the purchaser. The shrinkage in the value of estates results in many instances largely from the consideration that the salable value imparted by the fact of the ownership of the deceased is gone. A thousand influences, tangible and intangible, so affect the salable value of property, real and personal, in the city and in the country, as to make its true valuation a work of exceeding difficulty, and is not to be wondered at, nor is it a circumstance of itself warranting an appeal to a



court of chancery, but there are great inequalities in valuation for taxation. To correct these the State has provided for appeals to appropriate tribunals, whose duty it is to equalize valuations and the burden of taxation. When these are exhausted all that can be done, practically, is done, except in cases of intentional discrimination.

We are of the opinion that the rule laid down in *National Banks v. Kimball*, (103, U. S., 732) applies here. There it was held that no case for relief is made by averring that the assessments are unequal and partial, and that some other property is rated for taxable purposes at less than one-half of its cash value, unless it is further shown that the officers appointed to make assessments combine together and establish a rule or principle of valuation, the necessary result of which is to tax one species of property higher than others, and higher than the average rate. It has been held, and we think correctly, that inequality in valuation may be so great as to authorize the court to conclude that they are the result of intention, but we do not think that the testimony warrants such conclusion in this case.

To the same effect as *National Bank v. Kimball* is *Wagoner v. Loomis* (37 O. S., 571), where it was decided that inequalities in the valuation made under a valid law, of property for taxation, do not constitute grounds for enjoining the tax, in the absence of fraudulent discriminations by the agents and officers making such valuations, and that a petition for such injunction, which shows that the plaintiff's property was valued at only 80 per cent. of its true value in money, while property in the country was valued at only 40 per cent. of its value, and avers that such valuations were unequal, unjust and illegal, is sufficient.

3. Is the assessment invalid for the reason that the assets of the complainant consisted in part of United States bonds, not subjected to taxation, but nevertheless included in the valuation made by the auditor and placed on the duplicate?

The Legislature, in providing for the taxation of shares in national banks, is subjected to two classes of restriction. First, those imposed by Congress and contained in Section 5219, Revised Statutes of the United States; and second, those imposed by the Constitution of the State of Ohio. If the act under which the assessment was made exceeds any of these restrictions, it is invalid, at least to the extent of the excess.

The valuation of shares in national banks, under Section 2765 and 2766, Revised Statutes of Ohio, quoted above, is fixed by deducting from the resources of the bank, its liabilities and also the value of the real estate, included in the statement of resources, as the same stands on the duplicate. These are the only deductions.

It is urged on behalf of the complainant that, by the Constitution and statutes of Ohio, taxation is limited to tangible property, subject to ownership and capable of definite money valuations, and that corporate franchises are not recognized as subjects of taxation. To those propositions, as stated, we agree, and, in our opinion, they are recognized by the Legislature of Ohio in providing by the law already referred to, for the taxation of shares in national banks. Nothing is taken into account in the valuation of the shares for taxation but the tangible property of the bank. From the sum of its resources is deducted the sum of its liabilities, and the assessed value of real estate. The remainder is divided by the total number of shares, and the quotient is the amount which the law fixes as the taxable value of each share.

It is also urged that the taxable property of corporations in Ohio is taxed on valuation, like property of individuals, and not otherwise, and that shares in any corporation are considered and treated as "portions" of the taxable property of the corporation, and not otherwise, and are not required to be listed by the owner when the property of the corporation is listed.

The constitution of Ohio declares that the property of corporations shall be subject to taxation the same as the property of individuals (Art. 13, Sec. 4), and the law (Revised Statutes of Ohio, Sec. 2746), exempts from taxation the shares of the capital stock of any company, the capital stock of which is taxed in the name of such company.

If the taxation of the property of the corporation be regarded as indirect taxation of the shares, it is perhaps true that the shares are considered and treated as "portions" of the taxable property of the corporation, but the direct and proper view is that the property of the corporation, in the case stated, is taxed and the shares are exempt. In cases where the property of the corporation is not taxed, we do not agree that the shares are considered and treated as "portions" of the taxable property of the corporation.

By section 2736 of the Revised Statutes of Ohio, each person listing property is required to include in his statement all investments in bonds, stocks, joint stock companies, etc., in his possession. Section 2737 provides that such statement shall truly and distinctly set forth the amount invested in bonds, stocks, joint stock companies, etc., and section 2739 provides that investments in bonds, stocks, and joint stock companies shall be valued as the true value thereof in money.

These sections prescribe the standard for the valuation of shares for taxation. It is their true value in money, and not the proportion which they bear to the taxable property of the corporation. If the property of the corporation is taxed, the shares are exempt. But Congress does not permit the property of national banks, excepting their real estate to be taxed, and it cannot be taxed without authority from Congress. It does permit the taxation of shares as the property of their owners or holders. And one of the points decided by the Supreme Court of Ohio, in *Frasier et al. v. Siebern et al.*, (16 O. S., 614) is that shares in national banks liable to taxation in the state of Ohio "are to be understood as the individual property or choses of the stockholders, as contradistinguished from aliquod parts of the capital and property of the bank, and as such they may be taxed at their full value, without deduction for the franchise, or for real estate otherwise taxed, or for untaxable bonds, owned by the bank." We do not see how language could be more explicit. In *Bradley v. Bauder* (36 O. S., 28), the question was whether a person residing in Ohio and owning shares of stock in a foreign corporation was required to list the same for taxation, notwithstanding the capital of the corporation was taxed in the state where the corporation was located. The argument was that the capital of the corporation was invested in property, taxed in the name of the corporation, that the shares only represented proportions of that property, and therefore that taxing the shares was, by another mode, taxing the property of the corporation. But Judge Boynton, pronouncing the opinion, said: "This argument, however plausible, has never met with favor from the courts," and the legality of the tax upon the shares, as property, distinct and separate from the property of the corporation, and therefore, not "portions" of the same was affirmed.

In *Wagoner v. Loomis* (37 O. S., 571), Judge McIlvaine intimates, on page 580, that the officers of the law violated their sworn duty in placing the national bank shares of the plaintiff in error on the duplicate at their par value, "instead on their true value in money (as the Constitution requires), which was 125 per cent. of their par value.

In each of these cases there is clear recognition that the shares are entirely distinct, as taxable property, from the property of the corporation, and in *Frasier v. Siebern* and in *Wagoner v. Loomis*, that intangible constituent of value — as the franchise — may be included in fixing the true money value of the shares for taxation. But by the law under which the shares of the complainant were valued for taxation, everything intangible is excluded. The aggregate tax value of all shares



is equal, to the net value of the capital of the bank, less the assessed value of the real estate. The non-taxable bonds owned by the bank are not excluded. How that affects the validity of the assessment is a question which we shall now consider.

Congress authorizes taxation upon the shares in national banks by the states, within which they are located under two restrictions. First, "that the taxation shall not be at a greater rate than is assessed upon other moneyed capital in the hands of the individuals within such state," and, second, "that the shares of any national banking association, owned by non-residents of any state," shall be taxed in the city or town where the bank is located, and not elsewhere. The real estate of the bank is also taxable as other real estate. [Rev. Stat., U. S., Sec. 5219.]

By section 2759, Revised Statutes of Ohio, the county auditor is required to allow to every individual banker and to every unincorporated bank, in addition to the credits allowed in the valuation for taxation of national bank shares, "the average amount of United States Government and other securities that are exempt from taxation," held by such banker or unincorporated bank. Wherefore it is argued that the taxation upon the national bank shares is in violation of the first restriction imposed by Congress, in that it is a greater rate than is assessed upon other moneyed capital in the hands of individual citizens.

No complete definition of "other moneyed capital" has been given. It must, however, be held to mean other taxable moneyed capital. Otherwise the law of Congress, permitting taxation of the shares, would defeat itself, for they could not be taxed a greater rate than individual investment, in United States bonds, which are exempt. Unincorporated bank and individual bankers can be taxed only upon their property. The statement they are required to make and return to the auditor shall, the law says, set forth not only their taxable property, but also United States bonds and other non-taxable securities held by them. The auditor is required to deduct from the statement so made and return that which the State has no power to tax. The statute creates no exemption. It lays hold upon every item of property which it can reach, and taxes every item which it can tax — allowing only the credits allowed to other individual taxpayers. The auditor, accordingly, in fixing the amount for taxation, deducts from the statement which the law compels the unincorporated bank and the individual banker to make, the securities which the State could not tax if it would.

If it were material to inquire why the law requires that non-taxable securities shall be included in the return, the answer might be suggested by Section 139 and 1522 of the Revised Statutes of Ohio, relating to the statistical duties of the Secretary of State and assessor. Every taxpayer is required at the time of listing his property, to make to the assessor a verified statement, which shall include, among other things, "the amount of United States bonds owned, the amount of legal-tender notes or money exempt from taxation, and the amount of State bonds or certificates." As the unincorporated bank and the individual banker, make their returns to the auditor, it is provided that the returns shall contain the items which the assessor is required to take from every individual taxpayer in the discharge of his statistical duties.

Unless the taxation on the shares in the national banks is directly a tax on the property of the bank there is no discrimination in favor of the individual banker and the unincorporated bank. But in *Van Allen v. The Assessors*, (3 Wallace, 473), the Supreme Court of the United States decided that "the tax on the shares is not a tax on the capital of the bank." They state as familiar law, that "the corporation is the legal owner of all the property of the bank, real and personal," and that the interest of the shareholders is "a distinct independent interest on property" held by the shareholder like any other property that may belong to him, and that "it is

this interest which the act of Congress has left subject to taxation by the States," Chief Justice Chase, for himself, and Associate Justices Wayne and Swayne, in a dissenting opinion, argued with great power that taxation on shares in national banks, without reference to the amount of their capital invested in bonds of the United States was "actual though indirect taxation of the bonds," but the holding by the majority of the court was affirmed in *People v. The Commissioners* (4 Wallace, 214), and has since remained as settled law, so that the dissenting opinion of the Chief Justice only strengthens the authority of *Van Allen v. The Assessors*. In *People v. The Commissioners*, the only question before the court was whether the holder of the bank shares was entitled to deduct from their value a due proportion of the sum which the bank had invested in government bonds. This was decided in the negative. Mr. Justice Nelson, who pronounced the opinion of the court, said that, "the meaning and intent of the law-makers was that the rate of taxation of the shares should be the same or not greater than upon the money capital of the individual citizen which is subject to or liable to taxation." Eliminating from the return made by the unincorporated bank or individual banker every item of property and moneyed capital exempt from taxation is not deducting, nor is it discriminating in favor of such bank or banker and against the holder or owner of shares in a national bank.

What is such a discrimination is clearly shown in *People v. Weaver* (100 U. S., 539). The case was taken to the Supreme Court of the United States from the Court of Appeals of New York. Mr. Justice Miller, delivering the opinion, said: "It cannot be disputed — it is not disputed here — nor is it denied in the opinion of the state court, that the effect of the state law is to permit a citizen of New York, who has money capital invested otherwise than in banks, to deduct from the capital the sum of all his debts, leaving the remainder alone subject to taxation, while he whose money is invested in shares of bank stock can make no such deduction. Nor inasmuch as nearly all the banks in the state, and in all others, are national banks, can it be denied that the owner of such shares, who owes debts, is subject to a heavier tax on account of those shares than the owner of moneyed capital otherwise invested, who also is in debt, because the latter can diminish the amount of his tax by the amount of his indebtedness, while the former cannot?" In accordance with this view the judgment of the state court was reversed. It was within the power of the Legislature of New York to allow or disallow a reduction from the listed value of the property of the taxpayer equal to the amount of his indebtedness; and to allow it to one and refuse it to another, was by intentional discrimination to make the taxation unequal.

But in the case of an unincorporated bank, or of an individual banker in Ohio, the State levies its taxes upon every dollar's worth of property which it has power to tax, at the same rate and by the same method as in the taxation of national bank shares, leaving untouched only the property which it has not power to tax.

It is claimed that upon a proper application of the decision of *Frazier v. Siebern* (16 O. S., 614), the assessment must be held illegal. We do not think so. The act of Congress then in force authorizing taxation upon shares in national banks contained the following restriction, not to be found in the present law: "That the tax so imposed under the laws of any state upon the shares of any of the associations authorized by this act shall not exceed the rate imposed upon the shares of any of the banks organized under the authority of the state where such association is located." The State of Ohio imposed no tax upon shares in the State banks, which were then in existence. On the contrary, by the fifty-ninth section of the act of 1861, then in force, they were expressly exempted. But the State banks themselves were taxed upon their capital, subject to a deduction for the value of their real estate, and of their non-taxable bonds of the United States, while the tax on shares in national banks was upon their nominal or par value,



without any deduction for real estate, which was taxed separately against the banks as real estate, and without deduction for United States bonds owned by the banks. The court, recognizing that the equivalent taxation necessary to justify a tax upon shares in national banks might be either upon the shares in the State banks, and assessed against the shareholders, or upon the capital of the bank, and assessed against the bank itself, provided only that it be equivalent, held that "the tax against the owners of shares in national banks must not exceed that imposed in some form upon the State banks of their stockholders." And finding that the tax upon the shares in the national banks was in excess of that assessed against the State banks, the court enjoined the collection of the excess.

The restriction in the present act of Congress authorizing the tax on shares in national banks is, that the taxation "shall not be a greater rate than is assessed upon other moneyed capital in the hands of the individual citizens of the state," and as we have already found that "other moneyed capital" refers to taxable capital, the failure to levy a tax against a citizen of the state, whether a banker, a manufacturer, a merchant or a capitalist, upon property or investments which the State has no power to tax, does not make out a case of discrimination against the owner or holder of shares in a national bank.

Our conclusion is that the bill must be dismissed, and it is so ordered.

TABLE XI.

STATEMENT OF THE VALUATION OF NATIONAL BANKS AS RETURNED TO AND FIXED BY THE STATE BOARD OF  
EQUALIZATION OF BANK SHARES FOR 1901.

Name of Bank.	City.	County.	Capital Stock.	Surplus.	Undivided Profits.	Total.	Value Fixed by County Auditors, Exclusive of Real Estate.	Action of State Board.		
								Value Fixed by State Board, Exclusive of Real Estate.	Real Estate (Tax Duplicate Valuation).	Aggregate Value Fixed.
Delphos National	Delphos	Allen	\$60,000	\$36,000	\$692	\$96,692	\$55,200	\$55,200	\$9,260	\$64,460
First	Bluffton	"	23,840	4,300	1,423	23,840	15,466	15,466	.....	15,466
"	Lima	"	100,000	14,000	21,743	105,723	67,971	67,971	.....	67,971
Ohio	"	"	120,000	25,000	19,369	155,743	97,404	97,404	1,930	99,334
First	Ashland	Ashland	50,000	5,500	11,707	94,369	46,240	46,240	12,000	58,240
Ashtabula	Ashtabula	Ashtabula	100,000	115,555	2,393	117,207	60,904	60,904	15,276	76,180
Farmers'	"	"	150,000	10,000	9,165	267,948	152,407	152,407	21,689	174,096
Marine	"	"	50,000	3,000	5,454	69,165	44,913	44,913	41	44,954
First	Conneaut	"	50,000	20,000	6,153	58,454	28,352	28,352	9,642	37,994
"	Geneva	"	100,000	14,000	47,747	126,158	72,837	72,837	9,160	81,997
"	Jefferson	"	70,000	5,000	1,494	131,747	71,531	71,531	14,100	85,631
"	Athens	Athens	50,000	12,000	1,737	56,494	29,300	29,300	5,700	35,000
"	St. Mary's	Auglaize	60,000	20,000	7,448	73,737	42,310	42,310	4,640	46,950
"	Wapakoneta	"	100,000	20,000	15,458	127,448	82,190	82,190	.....	82,190
People's	"	"	100,000	20,000	851	135,458	78,370	78,370	9,030	87,400
First	Barnesville	Belmont	100,000	34,000	6,707	134,851	86,590	86,590	7,460	94,050
People's	"	"	100,000	20,000	385	126,707	80,780	80,780	2,850	83,630
First	Bellaire	"	200,000	33,892	77	233,969	143,790	143,790	10,630	154,420
"	Belmont	"	50,000	10,000	882	60,385	36,820	36,820	3,030	39,850
"	Bethesda	"	25,000	15,000	2,890	25,882	17,080	17,080	.....	17,080
"	Bridgeport	"	100,000	40,000	4,712	117,890	68,365	68,365	9,442	77,807
"	St. Clairsville	"	50,000	5,100	1,596	144,712	93,610	93,610	1,900	95,510
Second	Georgetown	Brown	50,000	10,000	4,050	64,050	37,420	37,420	.....	37,420
First	Ripley	"	100,000	8,500	2,000	110,500	56,010	56,010	4,950	44,835
Citizens'	"	"	100,000	70,000	3,806	173,806	74,755	74,755	10,447	66,300
Ripley	"	"	100,000	70,000	3,806	173,806	153,950	153,950	13,335	121,660



First	"	College Corners.....	Butler	25,000	500	845	26,345	17,100	17,100	.....	17,100
"	"	Hamilton .....	"	100,000	85,000	5,293	190,293	118,025	92,955	5,715	98,700
Second	"	" .....	"	100,000	50,000	13,361	163,361	92,700	92,700	13,440	106,140
Miami Valley National.....	"	" .....	"	100,000	20,000	13,395	133,395	85,560	85,560	1,170	86,730
First National.....	"	Middletown .....	"	100,000	50,000	23,972	173,972	103,330	103,330	9,670	113,000
Merchants' National.....	"	" .....	"	200,000	100,000	110,180	410,180	225,500	225,500	41,250	266,750
First	"	Oxford .....	"	50,000	8,500	2,005	60,505	38,000	38,000	1,350	39,350
"	"	Carrollton .....	Carroll	35,000	.....	2,719	37,719	18,500	18,500	6,000	24,500
"	"	St. Paris .....	Champaign	52,100	10,500	4,739	67,339	42,722	42,722	2,700	45,422
Champaign	"	Urban .....	"	100,000	20,000	17,796	137,796	87,000	87,000	5,700	92,700
Citizens'	"	" .....	"	100,000	60,000	62,813	222,813	131,000	131,000	6,180	137,180
"The",	"	" .....	"	100,000	14,500	8,327	122,827	75,000	75,000	7,800	82,800
Citizens'	"	Springfield .....	Clark	100,000	10,000	12,561	122,561	71,500	71,500	.....	71,500
First	"	" .....	"	400,000	135,000	39,300	574,300	344,580	344,580	.....	344,580
Lagonda	"	" .....	"	100,000	46,000	28,264	174,264	90,980	90,980	13,300	104,280
Mad River	"	" .....	"	300,000	60,000	35,415	395,415	223,580	223,580	11,080	234,860
Springfield	"	" .....	"	100,000	22,000	4,474	126,474	73,780	75,280	190	75,470
First	"	" .....	Clermont	80,000	16,000	2,695	98,695	54,400	54,400	9,750	64,150
"	"	Baravia .....	"	25,000	.....	826	25,826	15,650	15,650	1,136	16,786
"	"	Bethel .....	"	50,000	5,350	1,552	56,902	34,880	34,880	2,100	36,980
Milford	"	Felicity .....	"	50,000	10,000	1,912	61,912	40,240	40,240	.....	40,240
First	"	Milford .....	"	80,000	20,000	1,849	101,849	61,700	56,000	4,500	60,500
Clinton County National.....	"	New Richmond.....	Clinton	100,000	100,000	10,563	210,563	112,700	118,340	5,300	123,640
National	"	Wilmingon .....	"	100,000	20,000	13,127	133,127	67,300	71,170	8,700	79,870
Citizens'	"	East Liverpool.....	Columbiana	100,000	23,000	11,258	134,258	77,356	77,356	3,200	80,556
First	"	" .....	"	100,000	100,000	16,977	216,977	121,988	121,988	8,200	130,188
Potter's	"	Leetonia .....	"	100,000	25,000	8,347	133,347	63,430	63,430	16,580	80,010
First	"	Salem .....	"	100,000	20,000	13,497	253,497	77,262	77,262	.....	77,262
Farmers'	"	" .....	"	100,000	40,000	25,505	145,505	148,850	148,850	3,250	152,100
First	"	Wellsville .....	"	50,000	45,121	4,634	99,755	87,300	87,300	.....	87,300
"	"	Coshocton .....	Coshocton	50,000	2,000	3,448	55,448	49,930	49,930	9,920	59,850
Coshocton	"	Bucyrus .....	Crawford	100,000	20,000	3,071	123,071	36,970	36,970	.....	36,970
First	"	" .....	"	60,000	11,000	62	71,062	76,500	76,500	9,650	86,150
Second	"	Crestline .....	"	50,000	.....	126	50,126	43,300	43,300	6,440	49,740
Citizens'	"	Galion .....	"	60,000	12,000	8,759	80,750	32,000	32,000	3,100	35,100
First	"	" .....	"	50,000	25,000	13,129	88,129	53,300	53,300	3,230	56,530
"	"	" .....	"	60,000	20,000	10,463	90,463	50,000	50,000	11,720	61,720
Galion	"	" .....	"	250,000	50,000	37,453	337,453	57,000	57,000	6,320	63,320
American Exchange Nat'l....	"	Cleveland .....	Cuyahoga	2,000,000	1,000,000	65,017	3,065,017	175,000	175,000	.....	175,000
Bank of Commerce National	"	" .....	"	800,000	200,000	20,944	1,020,944	1,825,000	1,825,000	.....	1,825,000
Century	"	" .....	"	500,000	5,000	8,083	513,083	600,000	600,000	.....	600,000
Cleveland	"	" .....	"	500,000	100,000	716	600,716	300,000	300,000	.....	300,000
Coal and Iron National.....	"	" .....	"	500,000	50,000	11,572	561,572	285,000	285,000	15,290	300,290
Colonial National.....	"	" .....	"	500,000	24,000	1,170	525,170	325,000	325,000	.....	325,000
Commercial	"	" .....	"	1,500,000	61,061	.....	1,561,061	308,000	308,000	.....	308,000
Euclid Ave.	"	" .....	"	500,000	.....	6,695	506,695	925,000	956,030	16,450	972,480
First	"	" .....	"	500,000	.....	14,707	514,707	329,280	329,280	30,720	360,000
Market	"	" .....	"	178,940	.....	175	179,115	290,000	290,000	38,360	328,360
Mercantile	"	" .....	"	600,000	130,000	6,882	736,882	100,000	107,470	.....	107,470
Metropolitan	"	" .....	"	500,000	.....	3,996	503,996	325,000	325,000	92,370	417,370
Nat'l City	"	" .....	"	250,000	150,000	47,767	447,767	301,750	301,750	.....	301,750
Par	"	" .....	"	500,000	.....	61,641	561,641	265,000	265,000	3,420	268,420
								335,000	335,000	.....	335,000

STATEMENT OF THE VALUATION OF NATIONAL BANKS, ETC.—Continued.

Name of Bank.	City.	County.	Capital Stock.	Surplus.	Undivided Profits.	Total.	Value Fixed by County of Auditors, Exclusive of Real Estate.	Action of State Board.		
								Value Fixed by State Board, Exclusive of Real Estate.	Real Estate (Tax Duplicate Valuation).	Aggregate Value Fixed.
State National	Cleveland	Cuyahoga	500,000	.....	97,170	597,170	320,000	320,000	35,170	355,170
Union	"	"	1,000,000	.....	138,427	1,138,427	680,000	680,000	6,860	686,860
First	Arcanum	Darke	50,000	6,000	7,866	63,866	42,580	42,580	.....	42,580
Farmers'	Greenville	"	84,000	50,000	17,330	151,330	95,384	95,384	5,500	100,884
Second	"	"	100,000	25,000	22,713	147,713	98,500	98,500	.....	98,500
First	Defiance	Defiance	175,000	40,000	3,908	218,908	94,557	116,107	13,202	129,309
Merchants'	"	"	100,000	.....	2,615	102,615	37,892	47,949	12,398	60,347
First	Hicksville	"	50,000	6,034	3,953	59,987	24,654	33,565	1,800	35,365
Delaware County National	Delaware	Delaware	100,000	4,502	753	105,255	63,820	63,820	4,590	68,410
First	"	"	100,000	20,000	1,965	121,965	68,940	68,940	10,340	79,280
First	Huron	Erie	50,000	3,030	3,758	56,788	34,073	34,073	.....	34,073
Moss	Sandusky	"	125,000	40,000	959	165,959	93,735	93,735	5,840	99,575
"	"	"	100,000	6,000	4,001	110,001	58,270	58,270	7,730	66,000
Second	"	"	200,000	80,000	886	280,886	165,231	165,231	3,300	168,531
Third National Exchange	"	"	60,000	25,000	3,884	88,884	44,580	47,270	6,060	53,330
Hocking Valley National	Lancaster	Fairfield	300,000	5,000	2,971	57,971	55,350	36,092	.....	36,092
Midland National	Washington C. H.	Fayette	200,000	100,000	45,408	445,408	259,095	259,095	8,150	267,245
Deshler	Columbus	Franklin	300,000	100,000	8,995	308,995	169,170	169,170	16,227	185,397
Commercial	"	"	400,000	50,000	16,189	466,189	279,713	279,713	.....	279,713
Hayden-Clinton National	"	"	500,000	175,000	5,165	680,165	326,849	326,849	81,250	408,099
Mchts. and Mfrs. National	"	"	500,000	100,000	75,316	675,316	381,429	381,429	23,760	405,189
New First National	"	"	400,000	27,300	923	428,223	256,934	256,934	.....	256,934
Ohio	Delta	"	25,000	.....	1,448	26,448	14,200	14,560	800	15,360
Farmers'	Gallipolis	Gallia	50,000	10,000	60	60,060	38,728	38,728	272	39,000
First	Thurman	"	50,000	10,000	14,408	74,408	39,640	39,640	.....	39,640
Centerville	Chardon	Geauga	50,000	9,000	6,662	65,662	36,570	37,070	1,430	38,500
Geauga	Xenia	Greene	100,000	40,000	24,379	164,379	99,790	99,790	210	100,000
Citizens'	"	"	100,000	20,000	30,707	150,707	68,800	77,715	11,200	88,915
Xenia	Byesville	Guernsey	25,000	.....	347	25,347	15,576	15,576	900	16,476
First	Cambridge	"	100,000	12,750	1,322	114,072	71,317	71,317	2,830	74,147
Central	"	"	50,000	10,000	199	60,199	22,130	22,130	17,000	39,130
Guernsey	"	"	100,000	20,000	3,814	123,814	73,260	73,260	7,220	80,480
Old	"	"	100,000	20,000	3,814	123,814	73,260	73,260	7,220	80,480



Quaker City “	.....	Quaker City .....	“	.....	100,000	15,000	50	115,050	68,547	68,347	6,436	74,783
Atlas	.....	Cincinnati .....	Hamilton	.....	400,000	200,000	41,138	641,138	316,682	316,682	68,000	384,682
Citizens’	.....	“	“	.....	1,000,000	200,000	132,564	1,332,564	721,428	721,428	78,110	799,538
Equitable	.....	“	“	.....	250,000	50,000	13,370	313,370	184,752	184,752	3,270	188,022
German	.....	“	“	.....	500,000	300,000	63,541	863,541	513,424	513,424	4,700	518,124
Market	.....	“	“	.....	250,000	125,000	57,597	432,597	179,437	179,437	80,120	259,557
Merchants’	.....	“	“	.....	600,000	120,000	70,503	790,503	434,571	434,571	39,730	474,301
National Lafayette	.....	“	“	.....	600,000	400,000	78,543	1,078,543	602,025	602,025	45,100	647,125
Ohio Valley National	.....	“	“	.....	700,000	72,505	.....	772,505	475,541	475,541	2,960	478,501
First	.....	“	“	.....	1,200,000	240,000	184,765	1,624,765	848,859	848,859	12,600	974,859
Second	.....	“	“	.....	200,000	200,000	11,356	411,356	163,173	163,173	83,640	246,813
Third	.....	“	“	.....	1,200,000	.....	211,787	1,411,787	804,760	804,760	57,190	861,950
Fourth	.....	“	“	.....	500,000	500,000	46,773	1,046,773	625,643	625,643	2,420	628,063
Fifth	.....	“	“	.....	300,000	60,000	31,790	391,790	228,484	228,484	6,590	235,074
First	.....	Lockland .....	“	.....	50,000	17,000	493	67,493	35,970	35,970	4,500	40,470
American	.....	Findlay .....	Hancock	.....	100,000	10,000	2,735	112,735	63,541	63,541	4,110	67,651
Farmers’	.....	“	“	.....	100,000	.....	4,327	104,327	47,566	47,566	15,030	62,596
First	.....	“	“	.....	150,000	16,000	634	166,634	68,981	68,981	31,000	99,981
“	.....	Ada .....	Hardin	.....	25,000	1,000	2,335	28,335	17,001	17,001	.....	17,001
“	.....	Kenton .....	“	.....	50,000	32,000	272	82,272	49,363	49,363	.....	49,363
Kenton	.....	“	“	.....	50,000	1,500	82	51,582	30,949	30,949	.....	30,949
Farmers’ and Mech. Nat’l...	.....	Cadiz .....	Harrison	.....	50,000	29,000	3,454	82,454	31,430	31,430	19,040	50,470
First National	.....	“	“	.....	120,000	17,000	6,504	143,504	75,610	75,610	10,490	86,100
Fourth	.....	“	“	.....	120,000	25,000	1,737	146,737	88,040	88,040	.....	88,040
Harrison National	.....	“	“	.....	100,000	100,000	1,320	201,320	120,260	120,260	10,600	130,860
Farm’s and Producers’ Nat.	.....	Scio .....	“	.....	50,000	1,000	2,041	53,041	30,820	30,820	1,000	31,820
First National	.....	Napoleon .....	Henry	.....	50,000	2,200	737	52,937	22,640	22,640	7,360	31,762
Merchants’ National	.....	Hillsboro .....	Highland	.....	100,000	12,500	2,997	115,497	56,000	56,000	9,796	69,246
First	.....	Monroeville .....	Huron	.....	50,000	10,000	9,989	69,989	43,610	43,610	.....	43,610
“	.....	Norwalk .....	“	.....	50,000	10,050	7,792	67,842	39,030	39,030	3,570	42,600
Norwalk	.....	“	“	.....	100,000	20,000	24,345	144,345	88,070	88,070	3,300	91,370
New London	.....	New London .....	“	.....	50,000	6,500	10,506	67,006	40,910	40,910	1,550	42,460
First	.....	Plymouth .....	“	.....	50,000	10,000	3,699	63,699	39,700	39,700	1,000	40,700
“	.....	Jackson .....	Jackson	.....	50,000	10,000	10,868	70,868	33,860	33,860	3,640	37,500
“	.....	Wellston .....	“	.....	50,000	25,000	19,689	94,689	29,520	29,520	7,980	56,800
“	.....	Dillonvale .....	Jefferson	.....	25,000	.....	646	25,646	1,500	1,500	1,500	3,000
“	.....	Mingo Junction .....	“	.....	25,000	.....	843	25,843	2,900	2,900	.....	2,900
Commercial	.....	Smithfield .....	“	.....	100,000	20,000	22,118	142,118	85,500	85,500	14,010	99,510
Nat’l Exchange	.....	Steubenville .....	“	.....	125,000	1,000	10,337	136,337	86,200	86,200	8,830	95,030
Steubenville	.....	“	“	.....	100,000	25,000	32,078	157,078	110,000	110,000	.....	110,000
First	.....	“	“	.....	125,000	25,000	27,848	177,848	116,000	116,000	8,140	124,140
“	.....	Mt. Pleasant .....	“	.....	175,000	35,000	4,040	214,040	146,000	146,000	3,930	149,930
“	.....	Fredericktown .....	Knox	.....	24,170	.....	380	24,550	24,550	15,765	.....	15,765
“	.....	Mt. Vernon .....	“	.....	50,000	15,000	4,921	69,921	54,806	54,806	15,115	44,921
Knox County National	.....	“	“	.....	50,000	13,300	5,005	68,305	68,305	43,305	.....	43,305
Painesville National	.....	Painesville .....	Lake	.....	200,000	26,200	8,223	234,423	110,580	110,580	25,460	136,040
Citizens’	.....	Ironton .....	Lawrence	.....	100,000	5,500	7,899	113,399	73,399	71,849	.....	71,849
First	.....	“	“	.....	300,000	5,000	9,668	314,668	172,784	182,644	21,884	204,528
Second	.....	“	“	.....	125,000	17,200	26,026	163,226	104,801	88,411	25,925	109,336
Bellefontaine	.....	Bellefontaine .....	Logan	.....	100,000	20,000	6,951	126,951	74,580	74,580	10,050	84,630
People’s	.....	“	“	.....	100,000	25,000	17,110	142,110	94,740	94,740	.....	94,740
“The”	.....	Elyria .....	Lorain	.....	150,000	50,000	1,665	201,665	120,810	120,810	190	121,000
National Commerce	.....	Lorain .....	“	.....	100,000	.....	2,509	102,509	59,930	60,567	.....	60,567

STATEMENT OF THE VALUATION OF NATIONAL BANKS, ETC.—Continued.

Name of Bank.	City.	County.	Capital Stock.	Surplus.	Undivided Profits.	Total.	Value Fixed by County of Auditors, Exclusive of Real Estate.	Action of State Board.		
								Value Fixed by State Board, Exclusive of Real Estate.	Real Estate (Tax Duplicate Valuation).	Aggregate Value Fixed.
Citizens' National	Oberlin	Lorain	60,000	12,000	7,230	79,230	47,507	47,507	.....	47,507
"	Wellington	"	50,000	10,000	2,165	62,165	30,957	30,957	6,340	37,297
"	Newark	Licking	100,000	.....	7,643	107,643	79,800	79,800	8,200	88,000
People's	.....	.....	150,000	45,000	20,506	215,506	126,750	126,750	.....	126,750
Commerce	.....	.....	500,000	130,000	18,495	648,495	383,100	383,100	6,000	389,100
First	Toledo	Lucas	500,000	650,000	163,974	1,313,974	754,010	754,010	34,390	788,400
Holcomb	"	"	300,000	75,000	14,454	389,454	233,700	233,700	.....	233,700
Merchants'	"	"	300,000	180,000	19,973	499,973	280,220	265,220	19,780	285,000
Northern	"	"	300,000	200,000	58,531	558,531	335,130	335,130	.....	335,130
Second	"	"	350,000	700,000	145,020	1,195,020	710,640	710,640	6,380	717,020
Madison	.....	.....	120,000	24,000	2,416	146,416	72,000	72,000	16,207	88,207
First	London	Madison	50,000	2,500	7,211	59,711	31,500	34,600	.....	34,600
Farmers'	Mt. Sterling	"	25,000	.....	2,322	27,322	15,000	15,540	.....	15,540
Farmers'	Plain City	.....	50,000	10,000	11,074	71,074	41,080	41,080	1,100	42,180
Commercial	Canfield	Mahoning	200,000	40,000	.....	240,000	144,000	144,000	.....	144,000
First	Youngstown	"	500,000	100,000	81,150	681,150	393,560	403,560	31,475	435,035
Mahoning	"	"	229,000	78,940	.....	307,940	160,930	160,930	20,000	180,930
Second	"	"	200,000	107,404	58,892	366,296	181,790	181,790	36,225	218,015
Wick	"	"	300,000	.....	32,515	332,515	173,670	173,670	39,500	213,170
Medina County National	Medina	Medina	50,000	5,000	6,180	61,180	33,450	33,450	2,550	360,000
Old Phoenix National	.....	.....	75,000	12,000	8,859	95,859	61,000	61,000	.....	61,000
Pomeroy National	Pomeroy	Meigs	50,000	6,500	4,984	61,484	39,150	39,150	.....	39,150
First	Celina	Mercer	25,000	1,000	496	26,496	14,419	14,419	2,800	17,219
Citizens'	Covington	Miami	25,000	.....	196	25,196	17,320	17,320	.....	17,320
Citizens'	Piqua	"	150,000	30,000	19,600	199,600	125,440	125,440	4,860	130,300
Piqua	"	"	200,000	40,000	52,937	292,937	174,240	174,240	20,400	194,640
Third	"	"	100,000	20,000	1,649	121,649	71,670	71,670	6,720	78,390
Tipp	Tippecanoe City	"	60,000	12,000	13,868	85,868	54,360	54,360	2,180	56,540
First	Troy	"	200,000	40,000	18,203	258,203	173,230	173,230	3,000	175,230
Troy	"	"	100,000	20,000	16,203	136,203	86,860	86,860	.....	86,860
First	Clarington	Monroe	18,340	.....	173	18,513	11,107	11,107	.....	11,107
"	Woodfield	.....	50,000	.....	2,582	52,582	21,549	21,549	10,000	31,541



Citizens'	.....	Miamisburg	.....	Montgomery	.....	100,000	20,000	7,470	127,470	76,500	.....	76,500
City	.....	Dayton	.....	"	.....	200,000	60,000	55,967	315,967	190,000	.....	190,000
Dayton	.....	"	.....	"	.....	300,000	60,000	57,964	417,964	250,800	.....	250,800
Fourth	.....	"	.....	"	.....	600,000	120,000	97,066	817,066	488,660	.....	488,660
Merchants'	.....	"	.....	"	.....	200,000	40,000	17,823	257,823	154,680	.....	154,680
Teutonia	.....	"	.....	"	.....	200,000	20,000	16,184	236,184	141,720	.....	141,720
Third	.....	"	.....	"	.....	400,000	100,000	41,334	541,334	314,758	.....	314,758
Winter's	.....	"	.....	"	.....	500,000	150,000	55,926	705,926	415,735	.....	415,735
First	.....	Germantown	.....	"	.....	50,000	15,000	5,312	70,312	39,790	.....	39,790
"	.....	Miamisburg	.....	"	.....	100,000	50,000	63,039	213,039	125,710	.....	125,710
"	.....	Chesterfield	.....	Morgan	.....	25,000	.....	1,121	26,121	16,195	.....	16,195
Malta	.....	Malta	.....	"	.....	50,000	1,900	3,411	55,311	35,000	.....	35,000
Citizens'	.....	McConnellsville	.....	"	.....	100,000	2,200	2,527	104,727	70,000	.....	70,000
First	.....	"	.....	"	.....	100,000	20,000	271	120,271	79,430	.....	79,430
"	.....	Cardington	.....	Morrow	.....	60,000	20,000	1,146	81,146	54,730	.....	54,730
"	.....	Mt. Gilead	.....	"	.....	50,000	10,000	8,449	68,449	44,610	.....	44,610
National of Morrow County	.....	"	.....	"	.....	50,000	4,000	3,151	57,151	37,000	.....	37,000
First National	.....	Dresden	.....	Muskingum	.....	50,000	2,200	2,843	55,048	33,029	.....	33,029
"	.....	Roseville	.....	"	.....	25,000	50	1,744	26,794	16,076	.....	16,076
Citizens' National	.....	Zanesville	.....	"	.....	200,000	130,000	39,396	369,396	208,237	.....	208,237
Commercial	.....	"	.....	"	.....	64,710	8,550	49	73,309	43,985	.....	43,985
First	.....	"	.....	"	.....	200,000	130,000	54,091	384,091	206,505	.....	206,505
Union	.....	"	.....	"	.....	150,000	26,000	13,383	189,383	98,990	.....	98,990
Noble Co.	.....	"	.....	"	.....	60,000	33,100	15,619	108,619	63,622	.....	63,622
First	.....	Caldwell	.....	Noble	.....	130,000	60,000	5,027	195,027	154,906	.....	154,906
Second	.....	Circleville	.....	Pickaway	.....	125,000	25,000	9,411	159,411	130,111	.....	130,111
Third	.....	"	.....	"	.....	100,000	14,000	5,129	119,129	99,128	.....	99,128
First	.....	Waverly	.....	Pike	.....	50,000	.....	3,739	53,739	20,000	.....	20,000
"	.....	Garrettsville	.....	Portage	.....	80,000	3,539	3,164	86,703	56,802	.....	56,802
Kent	.....	Kent	.....	"	.....	60,000	12,000	468	72,468	43,128	.....	43,128
First	.....	Mantua	.....	"	.....	30,000	.....	938	30,938	20,156	.....	20,156
"	.....	Ravenna	.....	"	.....	100,000	20,000	1,897	121,897	77,968	.....	77,968
"	.....	"	.....	"	.....	150,000	30,000	12,747	192,747	124,923	.....	124,923
Second	.....	"	.....	"	.....	50,000	11,000	4,476	65,476	42,308	.....	42,308
Preble Co.	.....	Eaton	.....	Preble	.....	100,000	40,000	10,449	150,449	100,670	.....	100,670
Citizens'	.....	Mansfield	.....	Richland	.....	150,000	10,000	6,596	166,596	40,710	.....	40,710
Farmers'	.....	"	.....	"	.....	50,000	20,000	545	70,545	135,860	.....	135,860
First	.....	Shelby	.....	Ross	.....	100,000	50,000	60,017	210,017	5,000	.....	5,000
Central	.....	Chillicothe	.....	"	.....	100,000	.....	.....	100,000	202,420	.....	202,420
Citizens'	.....	"	.....	"	.....	150,000	150,000	20,226	320,226	139,780	.....	139,780
First	.....	"	.....	"	.....	150,000	.....	80,055	230,055	36,610	.....	36,610
Ross Co.	.....	"	.....	"	.....	50,000	10,000	7,914	67,914	34,705	.....	34,705
First	.....	Bellevue	.....	Sandusky	.....	50,000	8,000	2,127	60,127	53,910	.....	53,910
"	.....	Clyde	.....	"	.....	100,000	21,000	1,563	122,563	67,592	.....	67,592
"	.....	Fremont	.....	"	.....	100,000	40,000	822	140,822	72,756	.....	72,756
Portsmouth	.....	Portsmouth	.....	Scioto	.....	125,000	28,750	1,554	155,304	34,040	.....	34,040
First	.....	"	.....	"	.....	50,000	10,000	8,216	68,216	65,570	.....	65,570
City	.....	Fostoria	.....	Seneca	.....	100,000	.....	7,348	107,348	191,140	.....	191,140
Tiffin	.....	Tiffin	.....	"	.....	250,000	50,000	7,934	307,934	76,120	.....	76,120
First	.....	Alliance	.....	Stark	.....	100,000	13,000	4,865	117,865	110,900	.....	110,900
City	.....	Canton	.....	"	.....	200,000	40,000	8,846	248,846	114,900	.....	114,900
First	.....	"	.....	"	.....	200,000	.....	24,997	224,997	183,990	.....	183,990
"	.....	Massillon	.....	"	.....	150,000	50,000	89,648	289,648	.....	.....	.....

STATEMENT OF THE VALUATION OF NATIONAL BANKS, ETC.—Concluded.

Name of Bank.	City.	County.	Capital Stock.	Surplus.	Undivided Profits.	Total.	Value Fixed by County of Auditors, Exclusive of Real Estate.	Action of State Board.		
								Value Fixed by State Board, Exclusive of Real Estate.	Real Estate (Tax Duplicate Valuation).	Aggregate Value Fixed.
Merchants' National	Massillon	Stark	150,000	30,000	42,288	222,278	133,270	133,270	5,510	138,780
Union	"	"	150,000	30,000	26,093	206,093	129,780	129,780	4,180	133,960
First	Minerva	"	25,000	350	611	25,961	16,080	16,080	2,800	18,880
Citizens'	Akron	Summit	150,000	22,500	6,983	179,483	129,483	117,000	.....	117,000
City	"	"	100,000	.....	61,490	161,490	127,490	121,000	.....	121,000
"	"	"	100,000	50,000	51,629	201,629	161,339	125,339	6,290	131,629
First	"	"	275,000	56,000	1,914	332,914	241,146	216,346	.....	216,346
Second	"	"	50,000	1,000	2,571	53,571	36,570	34,270	.....	34,270
First	Barberton	"	50,000	10,000	2,011	62,011	43,400	43,400	.....	43,400
Exchange	Canal	Tuscarawas	50,000	10,000	502	60,502	42,350	42,350	.....	42,350
First	"	"	50,000	1,000	612	51,612	29,540	29,540	4,000	33,540
"	Newcomerstown	"	50,000	5,500	.....	55,500	36,250	36,250	2,600	38,850
"	New Philadelphia	"	50,000	8,500	11,408	69,908	40,000	40,000	4,000	44,000
"	Courtland	Trumbull	30,000	1,500	4,030	35,530	20,060	20,060	1,720	21,780
"	Girard	"	50,000	10,000	12,060	72,060	43,980	43,980	2,920	46,900
Kinsman	"	"	60,000	6,000	5,603	71,603	38,840	38,840	4,000	42,840
City	Niles	"	100,000	25,000	3,421	128,421	80,900	80,900	.....	80,900
First	"	"	100,000	30,000	37,779	167,779	87,710	87,710	17,990	105,700
"	Warren	"	100,000	30,000	38,439	168,439	96,860	96,860	9,440	106,300
Second	"	"	100,000	20,000	31,913	151,913	86,980	86,980	8,720	95,700
Western Reserve National	Van Wert	Van Wert	60,000	50,000	5,575	115,575	68,650	68,650	3,970	72,620
First National	"	"	100,000	50,000	7,241	157,241	93,000	93,000	5,030	98,030
Van Wert National	"	"	50,000	10,000	4,594	64,594	25,750	25,750	1,750	27,500
Vinton County National	McArthur	Vinton	100,000	40,000	14,901	154,901	94,840	94,840	5,160	100,000
Wayne County National	Wooster	Wayne	100,000	9,800	4,433	114,233	65,560	65,560	8,440	74,000
Wooster National	"	Williams	50,000	20,500	3,560	74,060	44,840	44,840	.....	44,840
Farmers' National	Bryan	"	60,000	21,000	3,168	84,168	48,200	48,200	4,830	53,030
First	"	"	50,000	341	1,024	51,365	27,120	27,120	3,300	30,420
"	Montpelier	"	50,000	.....	9,617	59,617	26,370	26,370	4,400	30,770
Montpelier	"	"	50,000	.....	.....	.....	.....	.....	.....	.....



First	.....	Bowling Green.....	Wood	.....	50,000	10,000	11,214	71,214	43,170	3,120	46,290
"	.....	North Baltimore.....	"	.....	60,000	8,000	1,229	69,229	40,840	4,160	45,000
Franklin	.....	Franklin	Warren	.....	50,000	10,000	12,485	72,485	47,092	.....	47,092
Citizens'	.....	Lebanon	"	.....	50,000	5,000	2,299	57,299	36,562	.....	36,562
Lebanon	.....	"	"	.....	50,000	35,000	16,802	101,802	65,975	.....	65,975
Waynesville	.....	Waynesville	"	.....	50,000	12,500	19,732	82,232	53,430	.....	53,430
First	.....	Lowell	Washington	.....	25,000	750	1,611	27,361	17,850	.....	17,850
Citizens'	.....	Marietta	"	.....	100,000	20,000	17,249	137,249	80,172	11,628	91,800
German	.....	"	"	.....	100,000	7,500	5,882	113,382	73,800	.....	73,800
First	.....	"	"	.....	150,000	150,000	33,436	333,436	211,862	11,538	223,400
Commercial	.....	Upper Sandusky.....	Wyandot	.....	50,000	.....	3,782	53,782	30,560	.....	30,560
First	.....	.....	"	.....	105,000	30,000	5,765	140,765	76,980	5,820	82,800
Totals	.....	.....	.....	.....	\$48,170,100	\$12,792,324	\$5,091,747	\$66,054,171	\$38,002,907	\$2,512,312	\$40,515,219

TABLE XII.

STATEMENT OF THE VALUATION OF STATE BANKS AS RETURNED TO AND FIXED BY THE STATE BOARD OF  
EQUALIZATION OF BANK SHARES FOR 1901.

Name of Bank.	City.	County.	Capital Stock.	Surplus.	Undivided Profits.	Total.	Value Fixed by County of Auditors, Exclusive of Real Estate.	Action of State Board.		
								Value Fixed by State Board, Exclusive of Real Estate.	Real Estate (Tax Duplicate Valuation).	Aggregate Value Fixed.
Farmers' .....	Manchester .....	Adams .....	31,000	.....	2,372	33,372	4,410	4,410	4,890	9,300
Commercial .....	Delphos .....	Allen .....	50,000	15,000	5,488	70,488	45,453	45,453	.....	45,453
Metropolitan .....	Lima .....	" .....	27,000	23,322	3,618	53,940	30,560	30,560	3,970	34,530
Conneaut Mutual Loan As'n .....	Conneaut .....	Ashtabula .....	80,000	7,000	7,951	94,951	34,187	34,187	27,530	61,717
Geneva Savings .....	Geneva .....	" .....	50,000	.....	5,238	55,238	26,194	31,894	1,260	33,154
Orwell .....	Orwell .....	" .....	25,000	1,200	4,916	31,116	14,845	14,845	5,380	20,225
Home .....	St. Mary's.....	Auglaize .....	34,000	10,000	1,136	45,136	28,560	28,560	.....	28,560
Dollar Savings.....	Bellaire .....	Belmont .....	50,000	5,000	5,828	60,828	40,130	40,130	.....	40,130
" .....	Bridgeport .....	" .....	50,000	2,224	534	52,758	34,820	34,820	.....	34,820
" .....	Flushing .....	" .....	12,600	.....	342	12,942	7,300	7,300	1,240	8,540
Commercial .....	Martin's Ferry.....	" .....	25,000	1,275	732	27,007	17,825	17,825	.....	17,825
People's Savings.....	" .....	" .....	25,000	11,000	8	36,008	23,765	23,765	.....	23,765
Dollar .....	St. Clairsville .....	" .....	21,100	6,816	.....	27,916	18,420	18,420	.....	18,420
Dime .....	Hamilton .....	Butler .....	50,000	2,500	6,627	59,127	38,400	38,400	.....	38,400
Oglesby & Barnitz Co.....	" .....	" .....	50,000	.....	25,810	75,810	47,850	47,850	2,150	50,000
The I. P. Cummings Co.....	Carrollton .....	Carroll .....	30,000	13,430	.....	43,430	24,269	24,269	3,960	28,229
The Farmers'.....	Mechanicsburg .....	Champaign .....	100,000	6,000	153	106,153	70,000	70,000	1,650	71,650
H. A. Thompson.....	Salineville .....	Columbiana .....	25,000	6,000	9,052	40,052	20,590	20,590	3,440	24,030
Commercial .....	Coshocton .....	Coshocton .....	50,000	25,000	4,171	79,171	47,230	47,230	5,550	52,780
American Trust Co.....	Cleveland .....	Cuyahoga .....	500,000	250,000	83,793	833,793	490,000	490,000	.....	490,000
Bank of Berea Co.....	" .....	" .....	25,000	1,300	3,882	30,182	15,000	15,000	1,680	16,680
Broadway Sav. & Loan Co..	" .....	" .....	300,000	120,000	24,014	444,014	180,000	180,000	64,530	244,530
City Trust Co.....	" .....	" .....	250,000	16,000	17,813	283,813	130,000	130,000	3,620	133,620
Cleveland Svgs. & Bkg. Co..	" .....	" .....	50,000	500	4,944	55,444	29,000	29,000	.....	29,000
Cleveland Trust Co.....	" .....	" .....	500,000	30,000	212,141	742,141	445,200	445,200	.....	445,200
Columbia Sav. & Loan Co...	" .....	" .....	50,000	4,000	13,864	67,864	37,000	37,000	.....	37,000
Detroit St. Svgs. & Loan Co.	" .....	" .....	100,000	.....	10,000	110,000	62,000	62,000	170	62,170



Dime Svgs. & Banking Co...	"	.....	300,000	125,000	19,016	444,013	205,000	205,000	6,900	211,900
East End Bkg. & Trust Co..	"	.....	200,000	70,000	25,842	295,842	155,000	155,000	13,880	168,880
Euclid Av. Trust & Svgs. Co.	"	.....	500,000	60,000	25,104	585,104	227,000	227,000	104,740	331,740
Farmers' & Merchants' Co..	"	.....	50,000	.....	5,141	55,141	31,000	31,000	.....	31,000
Forest City Savings Co.....	"	.....	100,000	5,000	.....	105,000	50,000	50,000	7,660	57,660
Garfield Savings Co.....	"	.....	50,000	20,000	27,535	97,535	32,000	32,000	16,640	48,640
Genesee Svgs. & Bkg. Co....	"	.....	25,000	.....	2,393	27,393	7,000	7,000	7,590	14,590
German-Am. Savings Co....	"	.....	50,000	3,000	460	53,460	31,000	31,000	.....	31,000
Guardian Trust Co.....	"	.....	500,000	18,038	.....	518,538	305,000	305,000	4,580	309,580
Hough Av. Svgs. & Bkg. Co.	"	.....	25,000	472	2,516	27,988	15,000	15,000	.....	15,000
Lake Shore Bkg. & Sav. Co.	"	.....	100,000	5,000	12,728	117,728	51,000	51,000	9,840	60,840
Lorain St. Savings Co.....	"	.....	50,000	.....	17,798	67,798	40,000	40,000	.....	40,000
Marine Co.....	"	.....	70,000	.....	.....	70,000	13,000	13,000	11,720	24,720
Merchants' Bkg. & Stor. Co.	"	.....	100,000	.....	16,989	116,989	10,000	10,000	135,340	145,340
Pearl St. Sav. & Loan Co...	"	.....	50,000	12,000	13,978	75,978	30,000	30,000	7,230	37,230
Produce Exchange .....	"	.....	100,000	50,000	732	150,732	55,000	55,000	15,160	70,160
Savings and Trust Co.....	"	.....	750,000	150,000	96,558	996,558	350,000	350,000	211,410	561,410
South Cleveland Co.....	"	.....	150,000	20,000	6,710	176,710	75,000	75,000	26,560	101,560
State Banking and Trust Co.	"	.....	300,000	.....	55,589	355,589	180,000	180,000	23,620	203,620
Superior St. Svgs. Co.....	"	.....	25,000	.....	4,965	29,965	10,000	10,000	5,580	15,580
Union Bkg. & Savings Co...	"	.....	170,000	.....	.....	170,000	97,500	97,500	.....	97,500
United Bkg. & Savings Co...	"	.....	100,000	.....	16,000	116,000	60,000	60,000	2,160	62,160
Wade Park Co.....	"	.....	100,000	23,000	10,311	133,311	65,000	65,000	7,730	72,730
West Cleveland Co.....	"	.....	50,000	.....	4,947	54,947	20,000	20,000	7,970	27,970
Western Reserve Trust Co...	"	.....	1,000,000	250,000	28,200	1,278,200	700,000	700,000	.....	700,000
Windenmere Svgs. & Bkg. Co	"	.....	25,000	.....	550	25,550	13,000	13,000	.....	13,000
Woodland Av. Sav. & L. Co.	"	.....	250,000	80,000	21,889	351,889	150,000	150,000	40,380	190,380
Chagrin Falls Co.....	"	.....	25,000	5,000	2,756	32,756	15,000	15,000	2,760	17,760
Rocky River Savings Co....	"	.....	25,000	.....	553	25,553	14,500	14,500	520	15,020
Greenville Co.....	Darke	.....	62,500	15,000	13,605	91,105	60,740	60,740	.....	60,740
Delaware Savings Co.....	Delaware	.....	50,000	10,000	7,512	67,512	40,720	40,720	3,160	43,880
Deposit Co.....	"	.....	50,000	12,000	8,667	70,667	42,560	42,560	1,610	44,170
Berlin Heights .....	Erie	.....	50,000	2,000	7,533	59,533	29,320	29,320	6,400	35,720
Citizens' Bkg. & Trust Co...	"	.....	100,000	25,000	35,131	160,131	88,088	88,088	7,990	96,078
Erie County Co.....	"	.....	50,000	3,000	2,266	55,266	32,360	32,360	800	33,160
American Savings Co.....	Franklin	.....	50,000	.....	1,698	51,698	31,019	31,019	.....	31,019
Bank of Commerce.....	"	.....	100,000	9,000	82	109,082	65,449	65,449	65,449	65,449
Capital City .....	"	.....	65,000	.....	1,093	66,093	39,656	39,656	.....	39,656
Citizens' Savings .....	"	.....	100,000	100,000	4,619	204,619	65,596	65,596	57,175	122,771
City Deposit .....	"	.....	150,000	8,000	8,683	166,683	100,010	97,020	.....	97,020
Columbus Savings .....	"	.....	50,000	.....	2,530	52,530	15,510	15,510	16,000	31,510
Columbus Svgs. & Trust Co.	"	.....	500,000	30,595	5,189	535,784	313,470	313,470	8,000	321,470
East End Savings.....	"	.....	25,000	.....	7,259	32,259	19,355	19,355	.....	19,355
Market Exchange .....	"	.....	50,000	.....	2,213	52,213	31,328	31,328	.....	31,328
State Savings and Trust....	"	.....	200,000	75,000	13,185	288,185	172,900	172,900	.....	172,900
West Side Dime Savings....	"	.....	25,000	.....	1,958	26,958	16,175	15,035	.....	15,035
Bank of Westerville.....	"	.....	30,000	.....	141	30,141	16,885	16,885	1,200	18,085
Farmers' & Mchts.' Deposti.	Fulton	.....	8,700	.....	.....	8,700	11,040	5,655	.....	5,655
Ohio Valley .....	Gallia	.....	80,000	.....	2,572	82,572	41,170	41,170	12,600	53,770
People's .....	Greene	.....	25,500	.....	503	26,003	16,000	16,000	860	16,860
Osborn .....	"	.....	18,000	2,800	6,587	27,387	19,200	19,200	.....	19,200
Citizens' Savings .....	Guernsey	.....	30,000	.....	10,655	40,655	26,425	26,425	.....	26,425
Commercial .....	"	.....	27,600	.....	.....	27,600	17,940	17,940	.....	17,940

STATEMENT OF THE VALUATION OF STATE BANKS, ETC.—Continued.

Name of Bank.	City.	County.	Capital Stock.	Surplus.	Undivided Profits.	Total.	Value Fixed by County of Auditors, Exclusive of Real Estate.	Action of State Board.		
								Value Fixed by State Board, Exclusive of Real Estate.	Real Estate (Tax Duplicate Valuation).	Aggregate Value Fixed.
Brighton German .....	Cincinnati .....	Hamilton .....	50,000 .....	.....	12,881 .....	62,881 .....	37,728 .....	37,728 .....	.....	37,728 .....
Cincinnati Trust .....	" .....	" .....	500,000 .....	.....	.....	500,000 .....	300,000 .....	300,000 .....	.....	300,000 .....
City Hall .....	" .....	" .....	100,000 .....	.....	15,495 .....	115,495 .....	66,257 .....	66,257 .....	3,040 .....	69,297 .....
Guarantee Deposit .....	" .....	" .....	25,100 .....	.....	123 .....	25,223 .....	15,133 .....	15,133 .....	.....	15,133 .....
North Side .....	" .....	" .....	25,000 .....	1,760 .....	3,121 .....	29,881 .....	16,358 .....	16,358 .....	1,570 .....	17,928 .....
Provident Savings Bank....	" .....	" .....	250,000 .....	.....	.....	250,000 .....	150,000 .....	150,000 .....	.....	150,000 .....
Unity Banking & Savings...	" .....	" .....	25,000 .....	.....	714 .....	25,714 .....	15,428 .....	15,428 .....	.....	15,428 .....
Western German .....	" .....	" .....	200,000 .....	325,000 .....	48,367 .....	573,367 .....	238,670 .....	238,670 .....	105,350 .....	344,020 .....
Commercial and Savings....	Arlington .....	Hancock .....	40,000 .....	.....	965 .....	40,965 .....	19,659 .....	19,659 .....	4,920 .....	24,579 .....
Farmers' and Merchants' .....	" .....	" .....	12,500 .....	.....	805 .....	13,305 .....	11,350 .....	11,350 .....	1,150 .....	12,500 .....
City .....	Findlay .....	" .....	55,000 .....	11,000 .....	8,630 .....	74,630 .....	44,778 .....	44,778 .....	.....	44,778 .....
Kenton Savings .....	Kenton .....	Hardin .....	100,000 .....	25,000 .....	2,851 .....	127,851 .....	76,711 .....	76,711 .....	.....	76,711 .....
Killbuck Savings .....	Killbuck .....	Holmes .....	7,500 .....	.....	.....	7,500 .....	3,750 .....	4,500 .....	.....	4,500 .....
Wright .....	Bellevue .....	Huron .....	25,000 .....	7,000 .....	4,569 .....	36,569 .....	22,630 .....	22,630 .....	.....	22,630 .....
Home Savings .....	Chicago .....	" .....	25,000 .....	.....	2,918 .....	27,918 .....	15,630 .....	15,630 .....	1,500 .....	17,130 .....
Greenwich .....	Greenwich .....	" .....	25,000 .....	7,500 .....	196 .....	32,696 .....	19,710 .....	19,710 .....	1,160 .....	20,870 .....
Huron County .....	Norwalk .....	" .....	50,000 .....	15,000 .....	3,023 .....	68,023 .....	39,960 .....	39,960 .....	2,750 .....	42,710 .....
Norwalk Savings .....	" .....	" .....	100,000 .....	10,000 .....	4,510 .....	114,510 .....	58,600 .....	58,600 .....	14,200 .....	72,800 .....
Wakeman .....	Wakeman .....	" .....	25,000 .....	.....	2,444 .....	27,444 .....	17,000 .....	17,000 .....	550 .....	17,550 .....
Bank of Wellston.....	Wellston .....	Jackson .....	16,000 .....	.....	9,977 .....	16,977 .....	9,665 .....	9,665 .....	2,835 .....	12,500 .....
Knox County Savings.....	Mt. Vernon .....	Knox .....	25,000 .....	5,000 .....	5,434 .....	35,434 .....	33,433 .....	18,933 .....	2,000 .....	20,933 .....
Exchange .....	Madison .....	Lake .....	50,000 .....	.....	4,837 .....	54,837 .....	32,400 .....	32,400 .....	.....	32,400 .....
Dollar Savings.....	Painesville .....	" .....	100,000 .....	12,000 .....	163 .....	112,163 .....	59,640 .....	59,640 .....	7,660 .....	67,300 .....
People's .....	" .....	" .....	50,000 .....	.....	545 .....	50,545 .....	25,260 .....	25,260 .....	5,070 .....	30,330 .....
Pioneer Trust .....	" .....	" .....	50,000 .....	1,500 .....	2,357 .....	53,857 .....	22,060 .....	22,060 .....	9,510 .....	31,570 .....
Franklin .....	Newark .....	Licking .....	100,000 .....	7,000 .....	5,125 .....	112,125 .....	55,000 .....	55,000 .....	11,870 .....	66,870 .....
Newark Savings .....	" .....	" .....	37,500 .....	.....	3,211 .....	40,711 .....	21,620 .....	21,620 .....	880 .....	22,500 .....
Farmers' .....	West Liberty .....	Logan .....	15,000 .....	700 .....	3,782 .....	19,482 .....	12,980 .....	12,980 .....	.....	12,980 .....
Elyria Savings .....	Elyria .....	Lorain .....	10,000 .....	.....	19 .....	10,019 .....	4,500 .....	4,500 .....	.....	4,500 .....
Lorain County .....	" .....	" .....	50,000 .....	14,000 .....	7,575 .....	71,575 .....	37,340 .....	37,340 .....	.....	37,340 .....
Savings Deposit .....	" .....	" .....	200,000 .....	20,000 .....	28,332 .....	248,332 .....	127,498 .....	127,498 .....	21,500 .....	148,998 .....





STATEMENT OF THE VALUATION OF STATE BANKS, ETC.—Concluded.

Name of Bank.	City.	County.	Capital Stock.	Surplus.	Undivided Profits.	Total.	Value Fixed by County of Auditors, Exclusive of Real Estate.	Action of State Board.		
								Value Fixed by State Board, Exclusive of Real Estate.	Real Estate (Tax Duplicate Valuation).	Aggregate Value Fixed.
Croghan Bk. & Savings Co..	Fremont .....	Sandusky .....	50,000	4,500	3,684	58,184	33,709	33,709	1,200	34,909
Fremont Savings .....	" .....	" .....	50,000	11,000	4,819	65,819	37,591	37,591	1,900	39,491
Gibsonburg .....	Gibsonburg .....	" .....	20,000	3,882	2,759	26,641	12,724	12,724	3,260	15,984
Central Savings .....	Portsmouth .....	Scioto .....	50,000	10,000	6,023	66,023	31,707	34,707	1,900	36,607
Mechanics' .....	Fostoria .....	Seneca .....	45,000	2,000	7,338	54,338	33,560	33,560	.....	33,560
Seneca .....	" .....	" .....	50,000	5,500	2,372	57,872	36,400	36,400	.....	36,400
Commercial .....	Tiffin .....	" .....	100,000	20,000	3,772	123,772	68,800	68,800	11,640	80,440
Tiffin Savings .....	" .....	" .....	50,000	4,700	5,427	60,127	33,740	33,740	3,900	37,640
Alliance .....	" .....	Stark .....	75,000	7,500	9,182	91,682	42,870	42,870	18,250	61,120
City Savings .....	" .....	" .....	50,000	8,000	722	58,722	32,210	32,210	6,940	39,150
Beach City .....	Beach City .....	" .....	12,500	1,000	286	13,786	9,960	9,960	.....	9,960
Canton State .....	Canton .....	" .....	60,000	.....	4,569	64,569	41,970	41,970	.....	41,970
Central Savings .....	" .....	" .....	100,000	75,000	.....	175,000	76,070	76,070	40,660	116,730
Farmers' .....	" .....	" .....	50,000	9,000	3,561	62,561	34,210	34,210	7,490	41,700
Dime Savings .....	" .....	" .....	50,000	6,000	3,020	59,020	39,350	39,350	.....	39,350
Geo. D. Harter .....	" .....	" .....	180,000	13,541	15,325	208,866	121,930	121,930	17,310	139,240
People's Savings .....	" .....	" .....	50,000	12,500	.....	62,500	39,110	39,110	2,600	41,710
Massillon Savings .....	Massillon .....	" .....	50,000	.....	5,676	55,676	36,400	36,400	.....	36,400
Bank of Minerva .....	Minerva .....	" .....	20,000	5,000	2,586	27,586	13,640	13,640	4,290	17,930
Akron Savings .....	Akron .....	Summit .....	200,000	.....	1,747	201,747	85,078	85,078	50,000	135,078
Akron Trust Co. ....	" .....	" .....	100,000	2,500	2,773	105,273	71,272	68,272	.....	68,272
Central Savings .....	" .....	" .....	50,000	17,500	3,242	70,742	54,073	46,073	.....	46,073
Dime Savings .....	" .....	" .....	25,000	.....	2,181	27,181	18,840	17,000	.....	17,000
Guardian Savings .....	" .....	" .....	50,000	.....	2,996	52,996	36,328	32,528	.....	32,528
People's Savings .....	" .....	" .....	50,000	35,000	13,493	98,493	81,820	61,820	.....	61,820
Barberton Savings .....	Barberton .....	" .....	50,000	5,000	4,345	59,345	42,345	38,000	.....	38,000
Citizens' Savings .....	Warren .....	Trumbull .....	50,000	.....	5,093	55,093	34,700	34,700	.....	34,700
Hubbard .....	Hubbard .....	" .....	50,000	7,479	12,075	69,554	44,000	44,000	700	44,700
Kinsman .....	Kinsman .....	" .....	12,500	6,000	1,413	19,913	10,100	10,100	1,500	11,600
Newton Falls .....	Newton Falls .....	" .....	12,500	.....	2,603	15,109	6,700	6,700	2,000	8,700



Warren Savings .....	Warren .....	100,000	10,000	30,904	140,904	84,500	.....	84,500
Farmers' .....	West Farmington ..	25,000	525	1,048	26,573	14,910	590	15,500
People's Deposit .....	Mineral City .....	15,000	286	3,325	18,611	11,220	.....	11,220
Farmers' .....	Tuscarawas .....	30,000	4,000	808	34,808	20,038	2,770	22,808
Bank of Marysville.....	Marysville .....	60,000	5,000	313	65,313	35,232	6,080	41,312
Union .....	" .....	35,000	5,000	273	40,273	26,273	.....	26,273
Union Trust & Savings.....	Bryan .....	15,000	.....	2,686	17,686	9,680	.....	9,680
Hardy Co .....	North Baltimore ...	50,000	.....	1,746	51,746	26,730	6,900	33,630
Mechanics' .....	Bradner .....	5,000	.....	1,850	6,850	4,450	.....	4,450
Commercial .....	Bowling Green ....	75,000	4,000	7,551	86,551	50,910	1,000	51,910
Wood County Savings.....	.....	40,000	.....	6,900	46,900	23,500	6,000	29,500
Cygnat Savings .....	Cygnat .....	12,500	175	829	13,504	8,770	.....	8,770
Grand Rapids .....	Grand Rapids .....	12,500	.....	420	12,920	8,390	.....	8,390
Citizens' Savings .....	Pemberville .....	12,500	1,250	1,527	15,277	9,920	.....	9,920
Citizens' .....	Weston .....	30,000	1,000	2,899	33,899	22,044	.....	22,044
Rossford Savings .....	Rossford .....	12,500	.....	164	12,664	7,000	.....	7,000
Citizens' .....	Perrysburg .....	28,000	.....	4,847	32,847	20,870	470	21,340
		\$18,665,464	\$3,099,782	\$1,851,587	\$23,616,833	\$12,463,742	\$1,441,826	\$13,849,398

VALUATION OF ROLLING STOCK UPON THE RAILROADS OF OHIO FOR THE YEAR 1901, AS RETURNED BY THE  
RAILROAD COMPANIES.

Name of Railroad Company.	Locomotives.		Passenger Cars.		Parlor Cars.		Paymasters' Cars.		Private Cars.		Combination Cars.		Postal Cars.	
	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.
Addyston & Ohio River .....	7	\$1,300	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Alliance & Northern .....	3	2,400	1	500	.....	.....	.....	.....	.....	.....	1	\$500	.....	.....
Ann Arbor .....	47	75,800	11	7,250	4	\$4,000	.....	.....	.....	.....	7	2,100	.....	.....
Ashland & Wooster .....	3	1,600	.....	.....	.....	.....	.....	.....	.....	.....	1	200	.....	.....
B. & O.—Akron Division .....	24	50,000	4	4,800	.....	.....	.....	.....	.....	.....	1	200	.....	.....
B. & O.—Central Ohio Division .....	70	147,400	18	23,000	.....	.....	.....	.....	.....	.....	2	2,000	.....	\$600
B. & O.—Chicago Division .....	129	257,100	15	18,000	1/2	500	.....	.....	1/2	\$1,000	4	4,000	1	1,200
B. & O.—Columbus & Cincinnati Midland .....	17	34,000	15	16,800	.....	.....	.....	.....	1	3,000	7	7,000	1/2	600
B. & O.—Lake Erie Division .....	46	94,000	9	10,000	1/2	1,250	.....	.....	1/2	1,000	.....	.....	.....	.....
B. & O.—Southwestern Division .....	201	339,000	110	135,500	7	14,000	.....	.....	3	5,000	24	14,500	14	17,500
B. & O.—Straitsville Division .....	8	13,000	1	1,200	.....	.....	.....	.....	.....	.....	1	500	.....	.....
B. & O.—St. Clairsville Division .....	.....	*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
B. & O.—Eastern Ohio Branch .....	2	2,500	1	500	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
B. & O.—Parkersburg Branch .....	.....	*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bay Terminal .....	1	1,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bellaire, Zanesville & Cincinnati .....	10	6,000	10	2,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bessemer & Lake Erie .....	66	225,600	26	26,000	.....	.....	1	\$1,800	.....	.....	.....	.....	.....	.....
Big Four —Cleveland, Cincinnati, Chi- cago & St. Louis.....	256	546,200	151	26,000	34	41,600	3	2,700	4	4,000	41	22,650	27	27,000
Big Four —Cincinnati, Sandusky & Cleveland .....	23	32,900	12	7,200	.....	.....	.....	.....	.....	.....	1	460	.....	.....
Big Four —Cincinnati & Springfield .....	36	49,500	17	13,250	.....	.....	.....	.....	.....	.....	.....	.....	2	2,000
Big Four—Columbus, Springfield & Cin- cinnati .....	13	20,250	18	12,525	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Big Four—Peoria & Eastern .....	59	104,300	16	13,150	4	5,600	.....	.....	1	1,000	8	5,200	3	3,000
Bowling Green .....	2	3,000	1	1,000	.....	.....	.....	.....	.....	.....	1	600	.....	.....
Central Union Depot & Railway Co. ....	.....	*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Chicago & Erie .....	69	145,500	52	66,600	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cincinnati & Dayton .....	1	1,500	1	800	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cincinnati, Hamilton & Dayton.....	88	175,800	73	62,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cincinnati, Hamilton & Indianapolis.....	29	64,000	12	6,000	2	2,000	.....	.....	.....	.....	.....	.....	.....	.....



[illegible]

VALUATION OF ROLLING STOCK, ETC.—Continued.

Name of Railroad Company.	Locomotives.		Passenger Cars.		Parlor Cars.		Paymasters' Cars.		Private Cars.		Combination Cars.		Postal Cars.	
	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.
New York, Chicago & St. Louis.....	165	325,134	44	53,744	3	10,521	1	984	1	984	1	671	4	364
N. Y. P. & O.—See Mahoning Valley.....														
Ohio Southern .....	35	39,150	11	8,000					1	1,500	3	1,500		
Ohio & Little Kanawha .....	7	8,700	9	5,700							2	3,000		
Pere Marquette .....	238	535,600	152	152,000	18	27,000			4	4,000	35	14,000	2	2,000
Piqua & Troy Branch.....														
Pittsburgh & Lake Erie .....	141	444,000	50	66,000			1	1,000	1	2,500	5	2,500	1	1,500
Pittsburgh, Cincinnati, Chicago & St. L..	449	1,282,800	246	368,700	5	24,000	2	2,400			14	11,640	30	58,800
Pittsburgh, Cincinnati, Chicago & St. Louis—Little Miami Division .....	52	91,500	40	49,500							6	3,600	1	1,800
Pittsburgh, Ft. Wayne & Chicago.....	284	1,138,260	228	314,320	3	12,000								
Pittsburgh, Cleveland & Toledo.....	21	39,600	12	12,000			1	2,300					19	43,700
Pittsburgh, Painesville & Fairport.....	11	17,800	1	1,000					1	1,400	5	4,500		
Pittsburgh, Ohio Valley & Cincinnati.....	1	1,375	1	630							1	800		
Pittsburgh, Youngstown & Ashtabula .....	38	148,160	7	7,120										
Pittsburgh, Lisbon & Western .....	4	8,000	1	400							3	2,040		
Rolling Mill .....		*									1	250		
Salem .....	1	1,500												
St. Clairsville & Northern .....	1	1,000									1	700		
Swan Creek .....		*												
Toledo Belt .....														
Toledo, Canada Southern & Detroit.....	24	52,800	12	14,400	7	25,300								
Toledo & Ohio Central .....	87	173,300	20	22,400	3	6,000			1	1,200	11	7,700		
Toledo & Ohio Central—St. Mary's Brch.....		*												
Toledo & South Eastern .....	1	800												
Toledo, St. Louis & Western.....	74	140,000	12	13,600	5	10,000	1	500	1	3,000	6	6,000	3	2,400
Toledo, Walhonding Valley & Ohio.....	32	111,960	5	4,500							4	3,000		
Toledo & Western .....		*	2	4,000							1	2,000		
Trumbull & Mahoning .....														



Wabash .....	434	954,800	124	148,800	57	95,700	5	10,000	4	12,000	43	25,800	29	29,000
Wellston & Jackson Belt .....	3	6,000	1	1,300	.....	.....	.....	.....	.....	.....	11	9,600	.....	.....
Wheeling & Lake Erie .....	112	215,417	33	32,275	3	7,896	.....	.....	1	3,600	9	8,176	3	1,786
Wheeling Terminal .....	4	8,000	.....	.....	.....	.....	.....	.....	.....	.....	1	900	.....	.....
Totals .....	5,065	\$11,893,704	2,232	\$2,641,644	181	\$348,917	25	\$33,034	39	\$73,084	508	\$345,479	157	\$214,850

\* No rolling stock.

VALUATION OF ROLLING STOCK, ETC.—Continued.

Name of Railroad Company.	Baggage, Mail and Express Cars.		Caboose Cars.		Box Cars.		Stock Cars.		Platform or Flat Cars.		Coal Gondolas.		Dump and Ore Cars.	
	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.
Addyston & Ohio River .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Alliance & Northern .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ann Arbor .....	5	3,500	1	150	1,879	\$247,150	.....	.....	289	\$14,450	200	\$40,000	.....	.....
Ashland & Wooster .....	.....	.....	.....	.....	.....	.....	.....	.....	5	225	.....	.....	.....	.....
B. & O.—Akron & Chicago Junc. Div. ....	3	3,000	.....	.....	292	43,800	1	\$125	18	1,350	30	3,600	21	\$2,520
B. & O.—Central Ohio Div. ....	9	9,000	.....	.....	707	106,050	7	875	60	6,000	593	71,160	135	16,200
B. & O.—Chicago Division .....	16	12,750	.....	.....	.....	.....	7	700	51	5,100	825	99,000	130	15,600
B. & O.—Cincinnati Midland Division ..	4	2,000	.....	.....	1,800	270,000	30	4,500	5	500	.....	.....	.....	.....
B. & O.—Lake Erie Division .....	8	8,000	22	750	180	36,000	7	875	84	8,400	602	72,240	108	12,960
B. & O.—Southwestern Division .....	45	40,000	118	3,300	736	110,400	90	9,000	631	60,790	2,373	233,570	244	27,460
B. & O.—St. Clairsville Division .....	.....	.....	4	12,350	5,738	623,800	.....	.....	.....	.....	81	9,720	20	2,400
B. & O.—St. Clairsville Division .....	.....	.....	.....	600	38	5,700	.....	.....	.....	.....	.....	.....	.....	.....
B. & O.—Eastern Ohio Branch .....	.....	.....	.....	.....	10	2,000	.....	.....	.....	.....	20	2,400	10	1,200
B. & O.—Parkersburg Branch .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bay Terminal .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bellaire, Zanesville & Cincinnati .....	6	600	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bessemer & Lake Erie .....	6	4,200	4	60	112	3,360	4	80	60	900	70	1,050	.....	.....
Big Four—Cleveland, Cincinnati, Chicago & St. Louis .....	.....	.....	33	8,250	198	29,700	9	1,125	134	14,740	1,813	362,600	2,700	648,000
Big Four—Cincinnati, Sandusky & Cleveland .....	49	17,150	141	19,590	7,890	1,183,500	474	59,250	1,714	171,400	1,629	195,480	31	3,100
Big Four—Cincinnati & Springfield .....	6	2,100	12	1,720	492	49,200	28	3,500	72	6,120	185	18,500	.....	.....
Big Four—Cincinnati & Springfield .....	9	3,150	12	1,880	110	16,500	30	3,750	30	3,000	80	9,200	.....	.....
Big Four—Cincinnati, Springfield & Cincinnati .....	5	1,750	3	460	130	19,500	6	750	19	1,900	36	4,140	.....	.....
Big Four—Peoria & Eastern .....	13	4,550	40	6,000	555	83,250	.....	.....	91	7,735	99	9,900	151	12,835
Bowling Green .....	.....	.....	.....	.....	10	1,500	.....	.....	10	1,000	.....	.....	.....	.....
Central Union Depot Railway Co. ....	.....	*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Chicago & Erie .....	4	1,920	43	9,570	933	135,150	66	10,900	303	32,025	409	46,820	.....	.....
Cincinnati & Dayton .....	.....	.....	.....	.....	.....	.....	.....	.....	10	1,000	.....	.....	.....	.....
Cincinnati, Hamilton & Dayton .....	12	4,300	31	5,650	2,729	409,350	101	10,100	206	16,480	2,995	299,500	40	4,000
Cincinnati, Hamilton & Indianapolis .....	5	2,000	15	3,000	541	81,150	39	3,900	308	24,640	442	44,200	12	1,200
Cincinnati, Georgetown & Portsmouth ..	1	500	.....	.....	21	2,100	10	900	17	1,020	23	1,495	.....	.....





VALUATION OF ROLLING STOCK, ETC.—Continued.

Name of Railroad Company.	Baggage, Mail and Express Cars.		Caboose Cars.		Box Cars.		Stock Cars.		Platform or Flat Cars.		Coal Gondolas.		Dump and Ore Cars.	
	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.
Pittsburgh & Lake Erie .....	15	14,500	77	76,150	812	129,920	.....	.....	138	13,800	4,387	526,440	.....	.....
Pittsburgh, Cincinnati, Chicago & St. L. ....	73	57,240	291	69,840	6,960	1,446,555	1,623	316,485	1,122	172,080	2,904	961,100	.....	.....
Pittsburgh, Cincinnati, Chicago & St. Louis—Little Miami Division .....	11	7,680	11	2,640	432	90,720	138	26,910	124	18,600	.....	.....	.....	.....
Pittsburgh, Ft. Wayne & Chicago .....	96	67,200	176	40,480	4,422	928,620	1,974	335,580	450	58,500	2,800	448,000	.....	.....
Pittsburgh, Cleveland & Toledo .....	2	1,600	9	270	219	21,900	.....	.....	17	1,530	356	25,900	225	45,000
Pittsburgh, Painesville & Fairport .....	.....	.....	8	240	.....	.....	.....	.....	.....	.....	805	60,375	250	47,500
Pittsburgh, Ohio Valley and Cincinnati .....	.....	.....	.....	.....	2	350	.....	.....	.....	.....	.....	.....	.....	.....
Pittsburgh, Youngstown and Ashtabula .....	5	3,000	16	3,200	98	14,700	.....	.....	.....	.....	2,670	614,100	18	18,000
Pittsburgh, Lisbon & Western .....	.....	.....	2	100	.....	.....	.....	.....	3	75	32	1,920	.....	.....
Rolling Mill .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Salem .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
St. Clairsville & Northern .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5	400	.....	.....
Swan Creek .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Toledo Belt .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Toledo, Canada Southern & Detroit .....	9	4,500	.....	.....	1,260	252,000	169	29,575	123	17,220	.....	1,820	.....	.....
Toledo & Ohio Central .....	3	1,800	37	4,150	744	89,280	7	700	57	3,990	4,748	601,550	84	9,300
Toledo & Ohio Central—St. Mary's Brch. ....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Toledo, St. Louis & Western .....	8	4,000	30	7,500	2,001	300,150	81	12,150	321	32,100	776	97,000	.....	.....
Toledo, Wallhonding Valley & Ohio .....	1	630	10	1,800	470	94,000	.....	.....	.....	.....	1,016	172,720	.....	.....
Wabash .....	78	39,000	231	51,975	9,841	1,476,150	618	77,250	949	94,900	4,193	524,125	.....	.....
Wellston & Jackson .....	.....	.....	1	200	1	1,700	.....	.....	.....	.....	75	9,000	5	600
Wheeling & Lake Erie .....	12	7,191	62	6,996	1,193	86,692	10	700	406	20,792	5,345	446,625	153	15,330
Wheeling Terminal .....	.....	.....	.....	.....	.....	.....	.....	.....	14	1,400	.....	.....	.....	.....
Totals .....	776	492,904	2,513	517,676	89,997	13,900,739	7,355	\$1,179,178	16,741	\$1,575,642	83,334	11,612,529	5,628	\$1,037,701



# VALUATION OF ROLLING STOCK, ETC.—Continued.

Name of Railroad Company.	Refrigerator Cars.		Derrick Cars.		Tool Cars.		Pile Driver and Other Cars.		Hand and Truck Cars.		Total Value.
	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	
Addyston & Ohio River.....	.....	.....	1	500	.....	.....	.....	.....	102	\$204	\$2,004
Alliance & Northern .....	.....	.....	.....	.....	.....	.....	.....	.....	8	75	3,625
Ann Arbor .....	.....	.....	1	400	7	1,400	12	\$2,000	133	1,330	404,580
Ashland & Wooster .....	.....	.....	.....	.....	.....	.....	.....	.....	5	115	2,140
B. & O.—Akron Division .....	5	750	.....	.....	.....	.....	.....	.....	28	420	128,565
B. & O.—Central Ohio Division .....	26	5,200	.....	.....	.....	.....	.....	.....	50	750	402,385
B. & O.—Chicago Division .....	36	3,600	.....	.....	.....	.....	.....	.....	110	1,650	717,540
B. & O.—Midland Division .....	.....	.....	.....	.....	.....	.....	.....	.....	14	70	94,620
B. & O.—Lake Erie Division .....	29	5,800	.....	.....	.....	.....	.....	.....	50	740	332,665
B. & O.—Southwestern Division .....	97	21,900	4	1,600	22	550	314	46,075	414	4,140	1,606,735
B. & O.—Straitsville Division .....	.....	.....	.....	.....	.....	.....	.....	.....	20	300	33,420
B. & O.—St. Clairsville Division .....	.....	*	.....	.....	.....	.....	.....	.....	.....	.....	.....
B. & O.—Eastern Ohio Branch .....	.....	*	.....	.....	.....	.....	.....	.....	6	90	8,690
B. & O.—Parkersburg Branch .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bay Terminal .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bellaire, Zanesville & Cincinnati.....	.....	.....	.....	.....	.....	.....	.....	.....	1	10	37,610
Bessemer & Lake Erie .....	.....	.....	.....	.....	.....	.....	.....	.....	41	80	14,130
Big Four—Cleveland, Cincinnati, Chicago & St. Louis .....	.....	.....	.....	.....	12	1,500	3	4,500	.....	.....	1,334,715
Big Four—Cincinnati, Sandusky & Cleveland .....	352	61,600	12	5,400	358	32,500	100	6,720	628	7,950	2,560,890
Big Four—Cincinnati & Springfield.....	.....	.....	.....	.....	.....	.....	.....	.....	54	680	122,805
Big Four—Cols. Springfield & Cincinnati .....	.....	.....	.....	.....	.....	.....	.....	.....	41	515	108,050
Big Four—Peoria & Eastern .....	.....	.....	.....	.....	.....	.....	.....	.....	18	230	61,675
Bowling Green .....	.....	.....	2	900	9	1,150	32	2,865	150	1,890	263,325
Central Union Depot and Railway Co. ....	.....	*	.....	.....	.....	.....	.....	.....	6	75	7,175
Chicago & Erie .....	.....	.....	3	1,160	8	1,550	15	2,680	115	1,740	458,915
Cincinnati & Dayton .....	.....	.....	.....	.....	.....	.....	.....	.....	3	40	3,740
Cincinnati, Hamilton & Dayton.....	.....	.....	1	300	5	750	5	1,900	114	1,430	1,013,660
Cincinnati & Indianapolis.....	.....	.....	1	200	4	600	4	1,200	37	465	234,755
Cincinnati, Georgetown & Portsmouth.....	.....	.....	.....	.....	.....	.....	.....	.....	17	185	16,200
Cincinnati & Muskingum Valley.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	120,435
Cincinnati, Portsmouth & Virginia.....	.....	.....	.....	.....	3	150	1	500	20	200	66,075

VALUATION OF ROLLING STOCK, ETC.—Concluded.

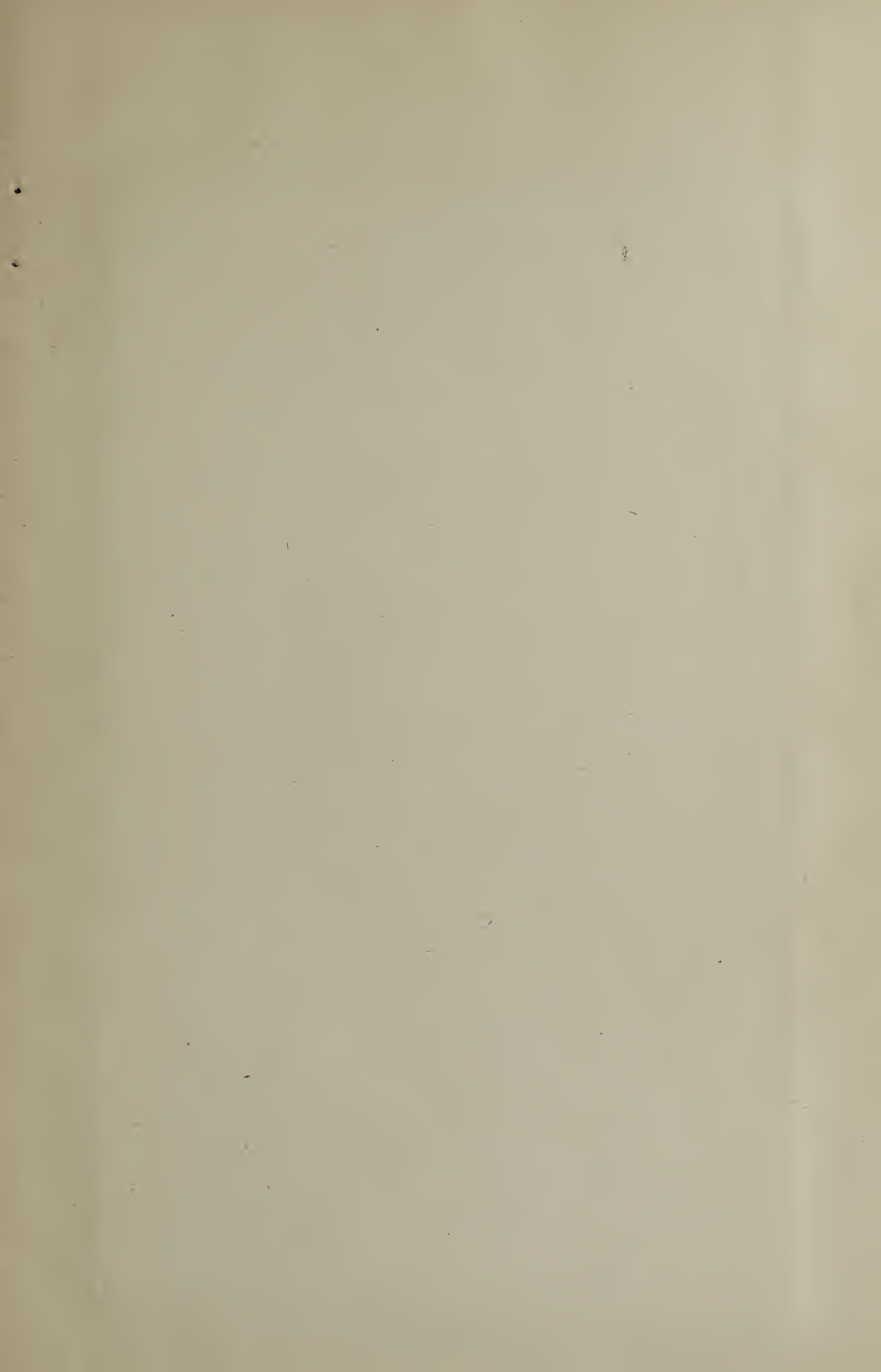
Name of Railroad Company.	Refrigerator Cars.		Derrick Cars.		Tool Cars.		Pile Driver and Other Cars.		Hand and Truck Cars.		Total Value.
	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	
Cincinnati, Lebanon & Northern .....	.....	.....	.....	.....	1	40	2	80	14	119	15,879
Cincinnati Northern .....	.....	.....	1	200	2	270	3	1,290	75	467	185,737
Cincinnati Connecting Belt .....	.....	*	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cincinnati, N. O. & Texas Pacific.....	.....	.....	5	750	.....	.....	7	1,800	146	2,140	1,038,140
Cincinnati Northwestern .....	.....	*	.....	.....	.....	.....	.....	.....	.....	.....	1,470
Cincinnati & Milford .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cincinnati & Westwood .....	.....	.....	.....	.....	.....	.....	.....	.....	1	5	665
Cleveland, Akron & Columbus .....	.....	.....	1	140	1	115	1	425	.....	.....	294,465
Cleveland, Lorain & Wheeling .....	.....	.....	1	170	4	240	4	2,450	31	280	641,274
Cleveland & Mahoning Valley .....	.....	.....	7	2,800	6	1,800	1	120	266	3,985	1,503,140
Cleveland & Marietta .....	.....	.....	1	350	4	280	4	2,225	.....	.....	165,735
Cleveland & Pittsburgh .....	.....	.....	.....	.....	.....	.....	4	2,000	.....	.....	1,566,080
Cleveland Terminal & Valley .....	.....	.....	1	180	4	400	3	220	17	170	113,920
Cleveland, Wooster & Muskingum Valley .....	.....	.....	.....	.....	.....	.....	.....	.....	6	45	4,135
Columbus, Findlay & Northern .....	.....	.....	.....	.....	.....	.....	.....	.....	6	75	5,175
Columbus, Wellston & Southern .....	.....	.....	.....	.....	1	57	.....	.....	6	50	1,457
Columbus, Lima & Milwaukee .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Columbus, Sandusky & Hocking .....	.....	.....	1	150	.....	.....	3	1,575	91	705	283,525
Columbus & Maysville .....	.....	*	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dayton, Lebanon & Cincinnati .....	.....	*	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dayton & Michigan .....	.....	.....	1	200	4	800	4	1,400	56	695	177,445
Dayton & Union .....	.....	*	.....	.....	.....	.....	.....	.....	5	75	16,895
Dayton Union .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Detroit & Lima Northern.....	.....	.....	1	174	2	312	.....	.....	.....	.....	247,780
Detroit, Toledo & Milwaukee .....	.....	*	.....	.....	1	135	1	1,000	47	267	62,932
Detroit & Toledo Shore Line.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Findlay Belt .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Findlay, Ft. Wayne & Western .....	.....	.....	.....	.....	.....	.....	.....	.....	17	207	21,007
Hamilton Belt Line .....	.....	*	.....	.....	.....	.....	.....	.....	.....	.....	.....
Harrison Branch .....	.....	*	.....	.....	.....	.....	.....	.....	.....	.....	.....
Home Avenue .....	.....	*	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hocking Valley .....	20	5,000	.....	.....	7	980	17	2,500	119	1,870	1,939,810
Iron .....	.....	.....	.....	.....	.....	.....	.....	.....	5	57	20,247





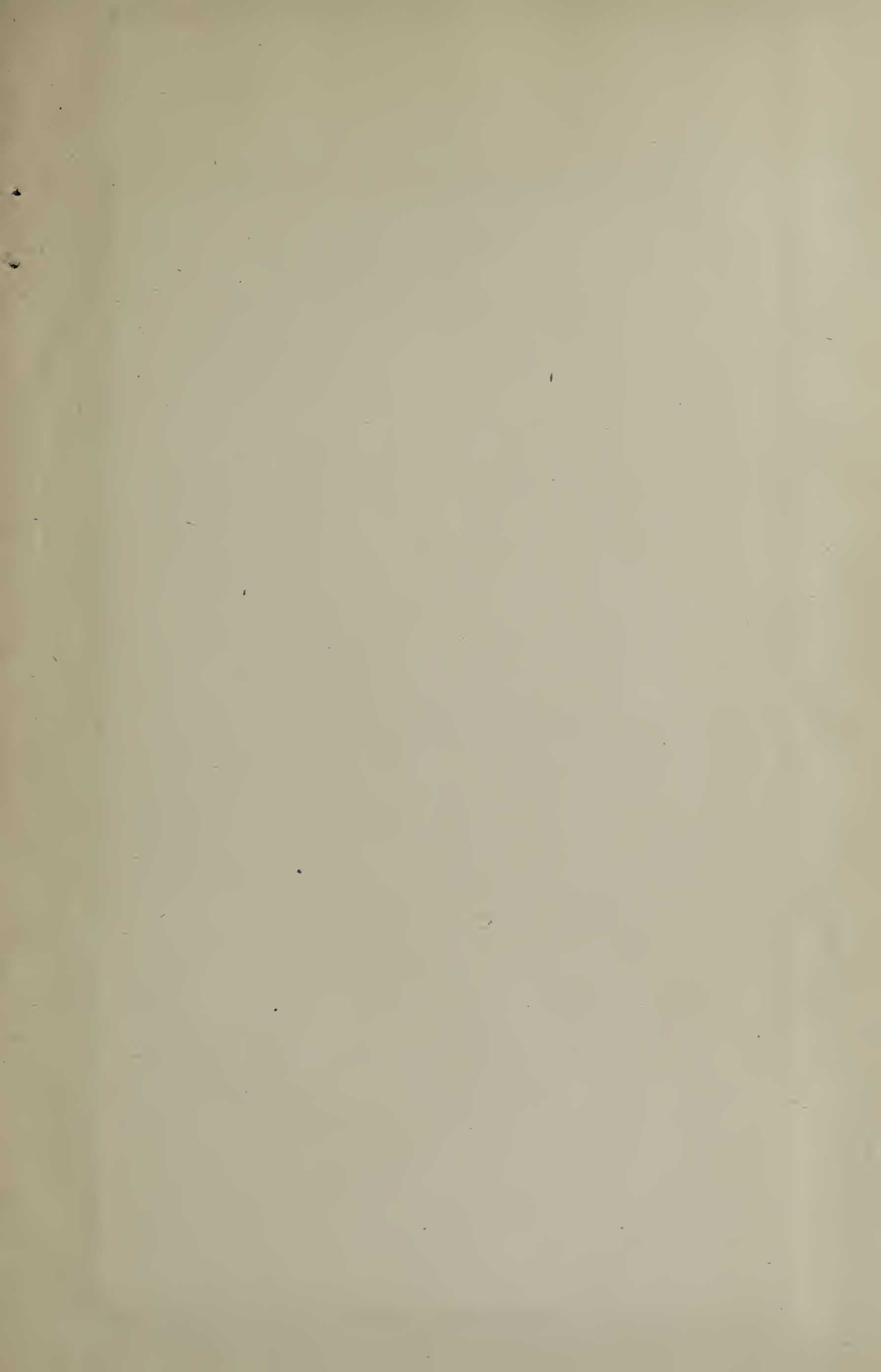
















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Valuation of Railroad Property for Taxation by Boards of County Auditors of Ohio, for the Year 1901.

Name of Railroad Company.		Length of Main Track.	Value of Main Track.	Length of Second Track.	Value of Second Track.	Length of Branches.	Value of Branches per Mile.	Length of Side Track.	Value of Sidings per Mile.	Total Length of Track of all Kinds.	Value of Rolling Stock per Mile.	Total Value of Main Track.	Total Value of Second Track.	Total Value of Branches.	Total Value of Sidings.	Total Value of Rolling Stock.	Value of Buildings.	Value of Tools and Machinery.	Value of Moneys, Credits, etc.	Grand Total of Tax-able Property.	Grand Total of Tax-able Property as fixed by State Board.
Addyston & Ohio River.....		7.20	\$625							7.20	\$4,500					\$2,004				\$6,504	\$6,504
Alliance & Northern.....		25.	3,600					2.12	\$1,000	27.12	150	90,000			2,120	3,750	1,300	625	13,750	111,545	111,545
Ann Arbor.....		5.75	6,000	1.800	\$5,000			14.505	1,500	22.020	1,700	37,148	9,000		21,757	9,715	21,000	110	1,200	99,930	99,930
Ashland & Wooster.....		21.783	1,400					1.537	500	23.320	100	30,495			769	2,178	1,675	64		35,181	35,181
Baltimore & Ohio, Akron Division.....		75.89	6,000					13.26	1,500	89.15	1,700	455,340			18,578	129,013	11,200		531	614,662	614,662
" Central Ohio Division.....		137.30	6,250	36.61	2,500			86.37	1,400	260.28	3,000	1,144,868	91,525		160,962	411,900	134,245	11,500	19,221	1,974,221	1,922,086
" Cricago Division.....		110.31	8,000	32.37	4,000			75.24	2,600	217.92	2,600	882,480	129,480		150,480	286,890	53,170	11,031	3,000	1,516,447	1,516,447
" Columbus & Cincinnati Midland Division.....		69.80	5,300					10.38	1,000	80.18	1,360	369,940			20,760	94,938	10,050	2,094		497,772	497,772
" Lake Erie Division.....		116.25	7,800					58.19	2,000	174.44	2,860	906,750			116,380	332,475	61,430	500	11,625	1,429,160	1,429,160
" South Western Division.....		212.55	10,000	15.21	4,800	88.22	\$4,000	151.91	1,000	467.89	1,800	2,125,500	73,010	352,880	272,410	541,390	138,530	71,150		3,574,870	3,574,870
" Straitsville Division.....		44.	3,000					9.15	1,200	53.15	760	132,000			10,980	33,440	4,100	440		180,960	180,960
" St. Clairsville Division.....		6.53	1,500					1.04	600	7.57		9,795			624		309	65		10,784	10,784
" Eastern Ohio Branch.....		16.90	500					1.02	200	17.92	500	8,450			205	8,450	375			17,480	17,480
" Parkersburg Branch.....		1.64	10,000					.304	1,000	1.944	2,000	16,400			304	3,280				19,984	19,984
Bay Terminal.....		1.108	3,500					.830	1,000	1.938	36,101	3,878			830	40,000	250	26		44,984	44,984
Bellaire, Zanesville & Cincinnati.....		110.75	550					5.64	200	116.39	130	60,913			1,128	14,397	3,820	2,215		82,473	82,473
Bessemer & Lake Erie.....		5.02	12,000					16.67	3,000	21.69	6,000	60,240			50,010	30,120	1,100	1,400		142,870	142,870
Big Four, Cleveland, Cincinnati, Chicago & St. Louis.....		226.57	11,550	35.21	5,000	15.472	4,000	207.71	2,000	569.49	1,900	3,755,555	176,050		415,420	620,483	372,120	29,000	32,657	5,401,285	5,401,285
" Cincinnati, Sandusky & Cleveland.....		130.58	5,500					32.71	1,500	178.762	850	718,190		61,888	49,065	124,144	47,510		4,381	1,065,178	1,065,178
" Cincinnati & Springfield.....		71.31	8,000	3.94	3,000			44.93	2,000	120.15	1,300	570,480	11,730		89,800	92,703	37,030	7,131		808,934	808,934
" Columbus, Springfield & Cincinnati.....		44.37	7,250					16.78	2,000	61.15	1,500	321,683			33,560	66,555	7,675	3,548		433,021	433,021
" Peoria & Eastern.....		61.22	5,000					17.94	1,100	79.16	800	306,100			19,734	48,976	4,610	244		379,664	379,664
Bowling Green.....		19.54	3,000					1.66	500	21.20	500	58,620			7,229	830	700	97		67,476	67,476
Central Union Repot & Railway Company.....		1.78	20,000						1,78			55,600					275,000		9,042	319,642	319,642
Chicago & Erie.....		89.400	8,000					35.938	2,000	125.338	1,750	715,200			71,876	156,451	21,194	18,774	4,398	987,893	987,893
Cincinnati & Dayton.....		13.38	3,600					1.82	1,000	15.20	300	40,140			1,820	4,014	700	14		46,688	46,688
" Hamilton & Dayton.....		299.774	13,000	27.85	4,500			133.16	2,500	460.784	3,500	1,688,910	125,330		209,150	1,049,210	124,760	37,480		3,234,840	3,234,840
" Hamilton & Indianapolis.....		49.52	7,000					3.16	2,500	22.68	2,500	136,640			7,900	48,800	1,550	980		195,870	195,870
" Georgetown & Portsmouth.....		12.42	8,800					2.04	300	41.61	400	33,600			882	16,800	2,525	2,940		56,747	56,747
" Muskingum Valley.....		148.45	5,300					45.12	1,200	193.57	840	786,785			54,114	124,695	30,065	47,637		1,043,266	1,043,266
" Portsmouth & Virginia.....		103.06	2,300			5.38	800	15.12	400	123.56	700	297,085		4,304	6,048	72,142	5,740	1,031		326,303	326,303
" Lebanon & Northern.....		30.41	4,500	1.90	1,800	1.35	900	8.84	500	42.50	560	136,845	3,420	1,215	4,420	17,786	6,940	12,704		183,330	183,330
" Northern.....		196.25	4,000					29.34	1,000	225.984	760	664,040			29,734	149,146	36,245	494		879,659	879,659
" Connecting Belt.....		4.113	5,000					2.160	1,000	6.273		20,565			2,160	1,350				24,675	24,675
" New Orleans & Texas Pacific.....		.56	12,000					11.33	2,000	11.89	6,720	6,720			22,660	1,730	452,620	1,600	553	485,283	485,283
" Northwestern.....		6.	600					.50	600	6.50	245	3,600			22,660	1,730	450	30		5,850	5,850
" & Milford.....		.26	6,000					.735	200	.985		1,500			2,369					1,500	1,500
" & Westwood.....		4.738	500							4.738		2,369			147	665	29	5	25	3,231	3,231
Cleveland, Akron & Columbus.....		143.85	5,500			33.40	2,000	69.584	1,500	246.834	1,800	791,175		66,800	92,849	319,050	42,335		35,450	1,347,639	1,347,639
" Belt & Terminal (absorbed).....																					
" Lorain & Wheeling.....		192.30	7,500					91.58	1,600	283.88	3,500	1,442,250			146,528	673,050	83,200	25,001		2,370,029	2,273,879
" & Mahoning Valley.....		116.817	6,000	65.555	5,000			130.710	1,500	313.082	3,000	1,504,911	327,775		312,065	350,451	218,770		58,365	2,772,997	2,714,529
" & Marietta.....		103.13	3,500					31.68	800	134.81	1,630	360,955			25,344	168,102	24,785		25,783	604,969	606,534
" Coshocton & Southern.....																					
" & Pittsburgh.....		184.15	20,000	23.68	6,000			185.62	3,000	393.45	9,000	3,164,115	142,080		537,445	1,289,050	395,335	128,966	92,075	5,749,066	5,749,066
" Terminal & Valley.....		75.310	6,000					69.194	1,600	144.504	1,600	451,860			111,179	120,494	48,985	6,012		738,530	738,530
" Wooster & Muskingum Valley.....		36.20	2,000					2.57	500	38.77	130	72,400			1,285	4,767	1,260	35		79,787	79,787
Columbus, Findlay & Northern.....		17.64	3,000					3.92	1,500	21.56	360	52,920			5,880	6,351	1,500	176		66,827	66,827
" Wellston & Southern.....		20.82	700					.36	150	21.18	70	14,574			54	1,457				16,085	16,085
" Lima & Milwaukee.....		39.	600	Nothing	but track.					23.400		23,400								23,400	23,400
" Sandusky & Hocking.....		182.82	2,500			6.62	1,000	31.61	500	221.65	1,200	457,045		26,790	15,835	243,570	32,570		9,350	830,080	830,080
" Sandusky & Hocking (leased).....		37.43				20.17				57.60						41,920					
" & Maysville.....		18.90	600					.96	75	19.86	50	11,340			7,240	945				12,407	12,407
Dayton, Lebanon & Cincinnati.....		92.39	2,000					.928	400	23.318	100	44,780			371	2,230	200	45		47,635	47,635
" & Michigan.....		139.90	9,000					74.28	2,000	214.18	1,300	1,259,100			148,560	181,870	101,250	19,300	34,975	1,745,055	1,745,055
" & Union.....		31.699	5,000					2.145	1,200	33.844	360	158,495			2,574	16,991	6,350	254		184,664	184,664
" Union.....		72.698	30,000	.53	30,000			74	7,000	15.900	15,900	15,900			5,189	63,020				100,000	100,000
Detroit & Lima Northern.....		5.715	4,200					14.476	800	87.174	1,000	305,332			11,581	72,698	9,545	1,090		400,236	400,236
" Toledo & Milwaukee (leased).....		3.559	1,000							5.715		3,559			5,144					5,144	5,144
" & Toledo Shore Line.....		6.52	1,000					1.91	500	8.43		3,559			955					3,559	3,559
Findlay Belt.....		62.727	3,500			7.113		.91	500	69.84	250	219,544			3,556	15,681	4,450		625	243,856	243,856
Hamilton Belt Line.....		2.950	2,000					.37	1,000	7.38		5,900			910					6,810	6,8







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THE  
TAX LAWS OF OHIO

AS CODIFIED AND REVISED FOR 1903,

SO FAR AS THE SAME RELATE TO

ASSESSMENT OF PERSONAL PROPERTY

BY TOWNSHIP AND WARD ASSESSORS, TO WHICH IS APPENDED, REVISED INSTRUCTIONS TO COUNTY AUDITORS AND PERSONAL PROPERTY ASSESSORS, FOR THE YEAR 1903.

BY THE AUDITOR OF STATE.



SPRINGFIELD, OHIO:  
SPRINGFIELD PUBLISHING CO.,  
STATE PRINTERS.

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## AN ACT

To revise and consolidate the general statutes of Ohio, passed and took effect January 1, 1880.

*Be it enacted by the General Assembly of the State of Ohio:*

SECTION 166. The auditor of state shall, from time to time, prepare and transmit to the auditors of the several counties in the state, such forms of returns to be made by them to his office, and such instructions upon any subject affecting the state finances, or the construction of any statute, the execution of which devolves in part upon county auditors and which affects the interests of the state; and the county auditors and all local officers acting under such laws, shall observe and use such forms and obey such instructions.

Shall prepare forms and instructions for county auditors who shall observe the same.

## TITLE XIII.

### TAXATION.

#### CHAPTER I.

##### DEFINITIONS, AND PROPERTY TO BE TAXED.

SECTION 2730. In this title, the terms "real property" and "land" shall be held to mean and include not only land itself, whether laid out in town lots or otherwise, with all things contained therein, but also, unless, otherwise specified, all buildings, structures and improvements, and fixtures of whatever kind thereon, and all rights and privileges belonging, or in any wise appertaining thereto; the terms "investments in bonds" shall be held to mean and include all moneys, in bonds, or certificates of indebtedness, or other evidences of indebtedness of whatever kind, whether issued by incorporated or unincorporated companies, towns, cities, villages, townships, counties, states or other incorporations by the United States, held by persons residing in this state, whether for themselves or others; the terms "investments in stocks" shall be held to mean and include all moneys invested in the capital or stock of any bank, whether incorporated under the laws of this State or the United States, or any association, corporation, joint stock company or other company, the capital or stock of which is or may be divided into shares, which are transferable by each owner without the consent of the other partners or stockholders, for the taxa-

Definitions of particular terms.

Real property and lands.

Investments in stocks.

Investments in bonds.

Personal prop-  
erty.

Money or  
moneys.

Credits.

tion of which no special provision is made by law, held by persons residing within this state, either for themselves or others; the terms "personal property" shall be held to mean and include, first, every tangible thing, being the subject of ownership, whether animate or inanimate, other than money, and not forming part of any parcel or real property, as hereinbefore defined; second, the capital stock, undivided profits, and all other means not forming part of the capital stock of every company, whether incorporated or unincorporated, and every share, portion or interest in such stock, profit or means, by whatsoever name the same may be designated, inclusive of every share, portion, right or interest, either legal or equitable, in and to every ship, vessel or boat, of whatsoever name or description, used or designed to be used, either exclusively or partially, in navigating any of the waters within or bordering on this state, whether such ship, vessel or boat shall be within the jurisdiction of this state, or elsewhere, and whether the same shall have been enrolled, registered or licensed at any collector's office, or within any collection district in this state or not; third, the money loaned on pledge or mortgage of real estate, although a deed or other instrument may have been given for the same, if between the parties the same is considered as security merely; the term "money," or "moneys," shall be held to mean and include any surplus or undivided profits held by societies for savings or banks, having no capital stock, gold and silver coin, bank notes of solvent banks in actual possession, and every deposit which the person owning, holding in trust, or having the beneficial interest therein, is entitled to withdraw in money on demand; the term "credits" shall be held to mean the excess of the sum of all legal claims and demands, whether for money or other valuable things, or for labor or service due, or to become due, to the person liable to pay taxes thereon, including deposits, in banks, or with persons in or out of this state, other than such as are held to be money, as hereinbefore defined, when added together (estimating every such claim or demand at its true value in money), over and above the sum of legal bona fide debts owing by such person; but in making up the sum of such debts owing, there shall be taken into account no obligation to any mutual insurance company, nor any unpaid subscription to the capital stock of any joint stock company, nor any subscription for any religious, scientific, literary or charitable purpose; nor any acknowledgement of any indebtedness unless founded on some consideration actually received and believed at the time of making such acknowledgement to be a full consideration therefor; nor any acknowledgement made for the purpose of diminishing the amount of credits to be listed for taxation; nor any greater amount or portion of any liability as surety, than the person required to make the statement of such credits believes that such surety is in equity bound and will be compelled to pay, or to contribute, in case there be no securities; provided that pensions receivable from the United States shall not be held to be cred-



its; and no person shall be required to take into account in making up the amount of credits a greater portion of any credits than he believes will be received or can be collected, or any greater portion of any obligation given to secure the payment of rent than the amount that shall have accrued on any lease, and remain unpaid; words importing the masculine gender shall apply to females also, and the word "person" or "party," or other word importing the singular number, shall be held to include firms, companies, associations and corporations, and all words in the plural number shall apply to single individuals also, in all cases in which the spirit and intent may require it. [56 v. 175, § 1; 71 v. 96, § 78; 75 v. 436, § 1; 76 v. 28, § 1; 95 v. 533.]

Masculine and feminine gender.

Singular and plural.

SEC. 2731. All property, whether real or personal, in this state, and whether belonging to individuals or corporations; and all moneys, credits, investments in bonds, stocks or otherwise of persons residing in this state, shall be subject to taxation, except only such as may be expressly exempted therefrom; and such property, money, credits and investments shall be entered on the list of taxable property, as prescribed in this title; all tracts of land set apart for school or ministerial purposes, and sold by and under authority of law, and all lands which shall be hereafter sold by the United States shall be subject to taxation as other lands in this state immediately after such sale; but school or ministerial lands shall not be sold for taxes until the purchase money therefor shall be fully paid, but shall be returned as delinquent, and continue on the duplicate, with the taxes of each year charged thereon and added to the tax and penalty due when the same became delinquent, until payment be made, by the purchaser or his assigns, of such purchase money, with the tax and penalty, or the lands resold by the county auditor pursuant to the laws now or hereafter in force for sale of such land. [56 v. 175, § 1; 71 v. 96, § 78.]

Property subject to taxation.

When public lands become taxable.

SEC. 2732. The following property shall be exempt from taxation.

Property exempt.

First—All public school-houses, and houses used exclusively for public worship, the books and furniture therein, and the grounds attached to such buildings, necessary for the proper occupancy, use and enjoyment of the same, and not leased or otherwise used with a view to profit; all public colleges, public academies, all buildings connected with the same, and all lands connected with public institutions of learning not used with a view to profit. This provision shall not extend to leasehold estates of real property held under the authority of any college or university of learning of this state; provided, nevertheless, that all leaseholds or other estates or property whatsoever, real or personal, the rents, issues, profits and income of which have been, or hereafter shall be given to any city, town, village, school district or sub-district, in this state, exclusively for the use, endowment or support of schools for free education of youth

Schools and churches.

without charge, are and shall be exempt from taxation so long as such property, or the rents, issues, profits and income thereof, shall be used and applied exclusively for the support of free education by such city, town, village district or sub-district.

Cemeteries.

Second—All lands used exclusively as graveyards, or grounds for burying the dead, except such as are held by any person or persons, company or corporation, with a view to profit or for the purpose of speculating in the sale thereof.

State and federal property.

Third—All property whether real or personal, belonging exclusively to the state or United States.

County buildings.

Fourth—All buildings belonging to counties, used for holding courts, for jails or for county offices, with the grounds not exceeding in any county, ten acres, on which such buildings are erected.

Poor houses.

Fifth—All lands, houses and other buildings belonging to any county, township or town, used exclusively for the accommodation or support of the poor.

Public charities.

Sixth—All buildings belonging to institutions of purely public charity, together with the land actually occupied by such institutions, not leased or otherwise with a view to profit, and all moneys and credits appropriated solely to sustaining and belonging exclusively to such institutions.

Property used for extinguishing fires.

Seventh—All fire engines and other implements used for the extinguishment of fires, with the buildings used exclusively for the safe keeping thereof, and for the meeting of fire companies, whether belonging to any town or to any fire company therein organized.

Other public property.

Eighth—All market houses, public squares or other public grounds, town or township houses or halls, used exclusively for public purposes; and all works, machinery, pipe lines and fixtures belonging to any town, and used exclusively for conveying water to such town, or for heating and lighting the same.

Not to exceed one hundred dollars may be deducted from return of personal property.

Ninth—Each individual residing in this state may deduct a sum not exceeding one hundred dollars as exempt from taxation from the aggregate listed value of his taxable personal property of any kind, of which said individual is the actual owner, except dogs.

Soldiers' monuments.

Tenth—All funds raised and set apart for the purpose of building monuments to the fallen soldiers of this state, and all monuments and monumental buildings, when erected, shall be forever exempt from taxation for any purpose whatever. [O. L., 88, v. 95.]

Property purchased by the United States.

Eleventh—Lands purchased by the United States shall, so long as said lands remain the property of the United States, and no longer, be exempt from all taxes, assessments and other charges which may be levied or imposed under the authority of the state. [85 v. 34.]

Public parks containing prehistoric earthworks exempt from taxation.

Twelfth—All lands in the state of Ohio, on which are situated any prehistoric earthworks, and which have been or may hereafter be purchased by any person, association or company for the purpose of the preservation of said earth-



works are not held for profit, but are or shall be dedicated to public uses as prehistoric parks, shall be exempt from taxation. [85 v. 121.]

[House Bill No. 86.]

## AN ACT

To amend section two thousand seven hundred and thirty-three of the revised statutes of Ohio.

*Be it enacted by the General Assembly of the State of Ohio:*

SECTION 1. That section two thousand seven hundred and thirty-three of the Revised Statutes be amended so as to read as follows:

SEC. 2733. All lands held under lease for any term exceeding fourteen years, and not subject to re-valuation, belonging to the state or any municipal corporation, or to any religious, scientific or benevolent society or institution, whether incorporated or unincorporated, or to trustees for free education only, and school and ministerial lands, shall be considered for all purposes of taxation as the property of the person or persons holding the same, and shall be assessed in their name. [O. L., 78, v. 32.]

Lands held by religious society, etc., and lease of more than fourteen years, subject to taxation.

## CHAPTER II.

### LISTING PERSONAL PROPERTY.

SEC. 2734. Every person of full age and sound mind shall list the personal property of which he is the owner, and all moneys in his possession, all moneys invested, loaned or otherwise controlled by him, as agent or attorney, or on account of any other person or persons, company or corporation whatsoever, and all moneys deposited subject to his order, check or draft, and all credits due or owing from any person or persons, body corporate or politic, whether in or out of such county; all money loaned on pledge or mortgage of real estate, although a deed or other instrument may have been given for the same, if between the parties the same is considered as security merely; the property of every ward shall be listed by his guardian; of every minor child, idiot or lunatic, having no guardian, by his father, if living, if not, by his mother, if living, and if neither father nor mother be living, by the person having such property in charge; of every wife by her husband, if of sound mind, if not, by herself; of every person for whose benefit property is held in trust, by the trustee; of every estate of the deceased person, by his executor or administrator; of corporations whose assets are in the hands of receivers; by such receivers; of every company, firm or corporation, by the president or principal accounting officer, partner, or agent thereof; and all surplus or undivided profits held by any society for savings or bank having no capital stock, by the president or principal accounting officer. [61 v. 105, § 4; 75 v. 441, § 1; 76 v. 28, § 2.]

By whom personal property shall be listed.

SEC. 2735. Every person required to list property on behalf of others shall list the same in the same township,

When personal property shall be listed.

city or village in which he would be required to list it if such property were his own, but he shall list it separately from his own, specifying in each case the name of the person, estate, company or corporation to whom it belongs; all merchants' and manufacturers' stock and all personal property upon farms shall be listed in the township, city, or village in which the same may be situated; and all other personal property, moneys, credits and investments, except as otherwise specially provided, shall be listed in the township, city or village, in which the person to be charged with taxes thereon may reside at the time of the listing thereof; if such persons reside within the county where the same are listed, and if not, then the township, city, or village where the property is when listed. [62 v. 105, § 4.]

Where personal property shall be listed.

SEC. 2735a. Any person who shall have had his actual or habitual place of abode in this state for the larger portion of the twelve months next preceding the day before the second Monday of April in each year, shall, for the purposes of taxation, be deemed a resident of this state, and the personal property which he is required by law to list shall be taxable therein, unless he shall on or before said day have changed his said place of abode to a place without this state with the bona fide intention of continuing actually to abide permanently without this state. The fact that any person who has so changed his actual place of abode, shall, within six months from so doing, again abide within this state, shall be prima facie evidence that he did not intend to permanently to have his actual place of abode without this state. Any such person so changing his actual place of abode, and not intending permanently to continue the same without this state not having listed his property for taxation as a resident of his state, shall, for the purpose of having his property listed for taxation within this state, be deemed to have resided on said day, and time when the same should have been listed, at his last actual or habitual place of abode within this state. And the fact that a person whose actual or habitual place of abode during the greater portion of said twelve months has been within this state, does not claim or exercise the right to vote at public elections within this state, shall not of itself constitute him a non-resident of this state within the meaning of this section. Nothing herein contained shall relieve any person or property, who or which, but for this act, would be subject to taxation within this state; and no provision in this act shall be construed to repeal any statute now in force as to the taxation of personal property. [Vol. 94, p. 162.]

When property to be listed, as of what day.

SEC. 2736. Each person required to list property shall annually, upon receiving a blank for that purpose from the assessor, or within five days thereafter, make out and deliver to the assessor a statement, verified by his oath, as required by law, of all the personal property, moneys, credits, investments in bonds, stocks, joint stock companies, annuities, or otherwise, in his possession or under his control on the day preceding the second Monday of April of that year, which



he is required by law to list for taxation, either as owner or holder thereof, or as parent, husband, guardian, trustee, executor, administrator, receiver, accounting officer, agent or otherwise; and also of all moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, held on the same day by another, residing in or out of this state, for and belonging to the person so listing, or any one residing in this state, for whom he is required by law to list, and not listed by such holder thereof, for taxation in this state. [O. L., 88, vol. 96.]

SEC. 2737. Such statement shall truly and distinctly set forth, first, the number of horses and the value thereof; second, the number of neat cattle, and the value thereof; third, the number of mules and asses, and the value thereof; fourth, the number of sheep, and the value thereof; fifth, the number of hogs and the value thereof; sixth, the number of pleasure carriages (of whatever kind), and the value thereof; seventh, the total value of all articles of personal property not included in the preceding or succeeding classes; eighth, the number of watches, and the value thereof; ninth, the number of piano fortes and organs, and the value thereof; tenth, the average value of the goods and merchandise which such person is required to list as a merchant; eleventh, the value of the property which such person is required to list as a banker, broker, or stock jobber; twelfth, the average value of the materials and manufactured articles which such person is required to list as a manufacturer; thirteenth, moneys, on hand or on deposit, subject to order; fourteenth, the amount of credits as hereinbefore defined; fifteenth, the amount of all moneys invested in bonds, stocks, joint stock companies, annuities, or otherwise; sixteenth, the monthly average amount or value for the time he held or controlled the same, within the preceding year, of all moneys, credits, or other effects within that time, invested in, or converted into bonds or other securities, of the United States or of this state, not taxed, to the extent he may hold or control, such bonds or securities on said day preceding the second Monday of April, and any indebtedness created in the purchase of such bonds or securities shall not be deducted from the credits under the fourteenth item of this section; but the person making such statement may exhibit to the assessor the property covered by the first nine items of this section, and allow the assessor to fix the value thereof, and in such case the oath of the person making the statement, shall be in that regard only that he has fully exhibited the property covered by said nine items. [56 v. 175, § 7; 65 v. 38, § 6; S. & S., 758.]

What the statement shall contain and in what order.

SEC. 2738. Any person who, being called upon to list property for taxation, claims to have none, either on his own account or for others, subject to taxation shall be required by the assessors to make oath to the truth of his claim in that behalf. [56 v. 175, § 8.]

Persons claiming to have nothing to list must make oath to that fact.

Rules for valuing personal property.

SEC. 2739. In listing personal property it shall be valued at the usual selling price thereof, at the time of listing, and at the place where the same may be; and if there be no usual selling price known to the person whose duty it is to fix a value thereon, then at such price as it is believed could be obtained therefor, in money, at such time and place; investments in bonds, stocks, joint stock companies, or otherwise, shall be valued at the true value thereof, in money; money, whether in possession or on deposit, shall be entered in the statement at the full value thereof, except that depreciated circulating notes shall be entered at their correct value; every credit for a sum certain, payable either in money, property of any kind, labor or service, shall be valued at its true value in money, except that if it be for a specific article, or for a specified number or quantity of any article or articles of property, or for a certain amount of labor or services of any kind, it shall be valued at the current price of such property or of such labor or service at the place where payable; and annuities, or moneys receivable at stated periods, shall be valued at the sum which the person listing the same believes them to be worth in money at the time of listing. [Vol. 94, p. 205.]

Penalty for violating rules for valuing personal property.

SEC. 2739a. Any additions made to the tax list and duplicate by any board of equalization or county auditor shall be, as to valuations, in strict accordance with the provisions of section 2739; and any officer wilfully violating any of the provisions of section 2739 or of this section, shall be deemed guilty of a misdemeanor, and on conviction thereof, before any court of competent jurisdiction, shall be sentenced by the court to pay a fine of two hundred dollars, and it is hereby made the duty of the prosecuting attorney of the county to enforce the provisions of this section. [O. L., 83, v. 80.]

Statement of merchants.

SEC. 2740. Every person who shall own or have in his possession, or subject to his control, any personal property, within this state, with authority to sell the same, which shall have been purchased, either in or out of this state, with a view to being sold at an advance price or profit, or which shall have been consigned to him from any place out of this state, for the purpose of being sold at any place within this state, shall be held to be a merchant; and when he shall be by this chapter required to make out and deliver to the assessor a statement of his other personal property, he shall state the value of such property appertaining to his business as a merchant; and in estimating the value thereof, he shall take as the criterion, the average value of all such articles of personal property which he shall have had from time to time in his possession, or under his control during the year next previous to the time of making such statement, if so long he shall have been engaged in business, and if not, then during such time as he shall have been so engaged; and the average shall be made up by taking the amount in value on hand, as nearly as may be, in each month of the next preceding year



in which the person making such statement shall have been engaged in business, adding together such amounts and dividing the aggregate amount thereof, by the number of months that the person making the statement may have been in business during the preceding year; provided, that no consignee shall be required to list for taxation the value of any property, the product of the state, which shall have been consigned to him for sale, or otherwise, from any place within the state, nor the values of property consigned to him from any other place for the sole purpose of being stored or forwarded; provided, he shall, in either case, have no interest in such property, or any profit to be derived from its sale. [56 v. 175, § 11.]

By consignee.

SEC. 2741. Whenever any transient person shall locate in any city, village or township, and shall offer to sell or otherwise dispose of any books or other goods, wares or merchandise under the name of a gift book store, or any other name or designation, it shall be the duty of the proper assessor for the time being, of the place where such person shall locate, forthwith to call upon such person, and demand of him the true value in money of all his stock in trade; and in case such person shall neglect or refuse to return the same under oath, within twenty-four hours after such demand, then it shall be the duty of said assessor to determine the same as in other cases, and in either case he shall forthwith return said valuation to the auditor of the county. [58 v. 134, § 1; 88 v. 341.]

Transient traders; their returns.

SEC. 2742. Every person who shall purchase, receive or hold personal property of any description for the purpose of adding to the value thereof by any process of manufacturing, refining, rectifying or by the combination of different materials with a view to making a gain or profit by so doing, shall be held to be a manufacturer, and he shall, when he is required to make and deliver to the assessor a statement of the amount of his other personal property subject to taxation, also include in his statement the average value estimated, as provided herein, of all articles purchased, received or otherwise held for the purpose of being used, in whole or in part, in any process or operation of manufacturing, combining, rectifying or refining, and, also, of all articles which were at any time by him manufactured or changed in any way, either by combination or rectifying, or refining or adding thereto, which, from time to time, he shall have had on hand during the year next previous to the first day of April annually, if so long he shall have been engaged in such manufacturing business, and if not, then during the time he shall have been so engaged. The said average value shall be ascertained by taking the value of all said property subject to be listed on the average basis, owned by such manufacturers, on the last business day of each month the manufacturer was engaged in business during the year, adding such monthly values together and dividing the result by the number of months the manufacturer was engaged in such business during the year, and the result shall be the average value to

Manufacturers must list all articles used in manufacturing, refining, etc.

And all manufactured articles on hand, engines, etc.

be listed. Every such manufacturer shall also list at their fair cash value, all engines and machinery of every description used, or designated to be used, in any process of refining or manufacturing (except such fixtures as shall have been considered a part of any parcel or parcels of real property), including all tools and implements of every kind used, or designed to be used for the aforesaid purpose, owned or used by such manufacturer.

By merchants  
or manufac-  
turers com-  
mencing busi-  
ness after the  
day preceding  
the second  
Monday of  
April.

SEC. 2743. When any person shall commence business as a merchant and manufacturer in any county after the day preceding the second Monday of April in any year, the average value of whose personal property employed in such business shall not have been previously entered on the assessor's list for taxation in said county, such person shall report to the auditor of the county the probable average value of the personal property by him intended to be employed in such business until the day preceding the second Monday of April thereafter. [56 v. 175, § 13.]

Corporations  
generally;  
their returns.

SEC. 2744. The president, secretary, and principal accounting officer of every canal or slack water navigation company, turnpike company, plank road company, bridge company, insurance company, telegraph company, or other joint stock company, except banking or other corporations whose taxation is specially provided for, for whatever purpose they may have been created, whether incorporated by any law of this state or not, shall list for taxation, verified by the oath of the person so listing, all the personal property which shall be held to include all such real estate as is necessary to the daily operations of the company, moneys, and credits of such company or corporation within the state, at the actual value in money, in manner following: In all cases return shall be made to the several auditors of the respective counties where such property may be situated, together with a statement of the amount of said property, which is situated in each township, village, city or ward therein. The value of all movable property shall be added to the stationary and fixed property and real estate, and apportioned to such wards, cities, villages or townships, pro rata, in proportion to the value of the real estate and fixed property in said ward, city, village or township, and all property so listed shall be subject to, and pay the same taxes as other property listed in such ward, city, village or township. It shall be the duty of the accounting officer aforesaid to make return to the auditor of state, during the month of May each year, of the aggregate amount of all property by him returned to the several auditors of the respective counties in which the same may be located. It shall be the duty of the auditor of each county, on or before the first Monday of May, annually, to furnish the aforesaid president, secretary, principal accounting officer, or agent the necessary blanks for the purpose of making aforesaid returns; but no neglect or failure on the part of the county auditor to furnish such blanks, shall excuse any such president, secretary, principal accountant, or agents from making the returns within the time spe-



cified herein. If the county auditor to whom returns are made, is of the opinion that false or incorrect valuations have been made, or that the property of the corporation or association has not been listed at its full value, or that it has not been listed in the location where it properly belongs, or in cases, where no return has been made to the county auditor, he is hereby required to proceed to have the same valued and assessed; provided, that nothing in this section shall be so constructed as to tax any stock or interest in any joint stock company held by the state. Express, telegraph and telephone companies shall not be required to make returns under, and shall not be governed by the provisions of section 2744 of the Revised Statutes. [73 v. 139, 16.]

SEC. 2746. Personal property of every description, moneys and credits, investments in bonds, stocks, joint stock companies or otherwise, shall be listed in the name of the person who was the owner thereof on the day preceding the second Monday of April in each year; but no person shall be required to list for taxation any share or shares of the capital stock of any company, the capital stock of which is taxed in the name of such company. [56 v. 175, § 59.]

In whose name property to be listed; but stock in companies which make return of capital not to be listed by shareholder.

## BUILDING ASSOCIATIONS.

SEC. 3835d. The shares and loans advanced to its members shall be exempt from taxation, except shares of stock upon which no loans have been made or money advanced by the company, shall be considered and held as credits, and the said members individually shall list for taxation the number of shares held by them, and the true value thereof in money, on the day preceding the second Monday in April in each year, and the same shall be assessed at such valuation for taxation and taxed as other property. [O. L., 86 v. 293.]

Taxation of building association stock.

SEC. 2747. The listing of all personal property, moneys, credits, investments in bonds, stocks, joint stock companies or otherwise, shall be made between the second Monday of April and the third Monday of May, annually, and the assessor shall, on or before the first Monday of May, annually, leave with each person resident in his township or ward, of full age and not a married woman or insane person, a written or printed notice requiring such person to make out for the assessor a statement of the property which, by law, he is required to list, accompanied with printed forms in blank, of the statement required; and the assessor shall, at the time he delivers such notice and blank forms demand and receive such statement, unless such person shall require further time to make out the same, in which case he shall call for the same before the third Monday of May. [56 v. 175, § 17.]

When lists to be made.

Notice and forms to be given by assessors.

SEC. 2748. Every such statement shall be verified by the oath of the person making the same. [56 v. 175, § 17.]

Statement to be verified by oath.

County auditor shall assemble and instruct assessors and furnish them with blanks.

What the oath shall contain.

\*SEC. 2749. The auditor of state, shall annually, on or before the first Monday of April furnish each county auditor with a blank form of statement for listing personal property, moneys, credits, investments in bonds, stocks, joint stock companies or otherwise, containing all the items required in section 2737, and such subdivisions thereof, and additional items, as he may deem necessary to secure accurate, full and honest returns and value for taxation; and county auditors, all assessors, and parties required to list all or any of the items named in said statement, shall use true copies of said blank statement, and fill up the blanks therein with the true value in money of the several items therein named; and every person or party so listing property, or other items named in said statement, shall take and subscribe an oath or affirmation according to law, to be actually administered by the assessor, to the effect (adapting the form to the capacity in which the person making the return acts), that the statement contains, as he verily believed, a true account of all the taxable personal property, moneys, credits and investments in bonds, stocks, joint stock companies, annuities or otherwise owned or controlled by such party, for his own use, or as husband, parent, guardian, trustee, executor, administrator, receiver, accounting officer, agent, factor or otherwise, and also of all moneys, credits, investments in bonds, stocks, joint stock companies or otherwise held for him, or any one residing in this state, for whom he is required by law to list by any party residing in or out of this state, and not listed for taxation in pursuance of law in this state by such holder, and every interest and right legal or equitable, of the party listing and those for whom he is required by law to list in any bonds, stocks, joint stock companies or otherwise, which he is required by law to list for taxation, and that the value affixed to each of said items is the value thereof as ascertained by the usual selling price thereof for cash, at voluntary sales thereof, at the time and place of listing, and if there be no usual selling price, then at such price as could be obtained therefor in money, at such time and place, and that it has not made any acknowledgment or agreement, or contracted any debt, without receiving an adequate consideration therefor, or restored to any device, or created any trust, or sold or exchanged or disposed of any money, property, or effects, which were taxable in this state, for United States bonds or other non-taxable securities or moneys, for the purpose of evading taxation, or diminishing the amount of his return for taxation, and that all interest that he has or owns in any credit or evidence of indebtedness, secured in any manner upon real estate or personal property, situated outside of the county in which he resides, or in any taxable stocks or bonds or any stocks or bonds of any foreign corporation,

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\* I respectfully suggest that on account of the increasing duties devolving upon assessors, this meeting be called as early as possible before the 15th of April, and that the assessors commence their work immediately thereafter.—  
AUDITOR OF STATE.



has been duly listed by him for taxation. Each county auditor shall before the fifteenth of April, annually, issue a call to all of the assessors of his county, to meet at his office or some other place at the county seat, within five days for consultation, and said assessors shall meet as so ordered; and the auditor shall meet with said assessors, and answer such questions, and give such instructions as shall tend to a uniformity in the action of the assessors in his county, and it shall be his duty to specially call their attention to the provisions of law relating to their duties, and to the listing of property, and to require of them full compliance therewith; and the auditor shall provide and deliver to said assessors blank forms and instructions, or forward them to the township clerk immediately after said meeting of assessors. [O. L. 88 vol., p. 96.]

When county auditor shall assemble assessors.

County auditors to instruct assessors and furnish them blanks.

SEC. 2750. When any person shall refuse or neglect to make out or deliver the statement above required, or shall refuse or neglect to take and subscribe the oath thereto, the assessor shall proceed to ascertain the number of each description of the several enumerated articles of personal property and the value thereof, and the value of the unenumerated articles, and the value of the moneys, credits and investments of such person; and for this purpose the assessor may examine on oath any person or persons whom he may suppose to have a knowledge thereof. [56 v. 175, § 18.]

When assessor shall make the list.

SEC. 2751. When such failure to make or verify such statements is occasioned by the sickness or absence of the person who should make or verify the same, or by his neglect or refusal to make or verify the same, the assessor, if unable to obtain positive evidence of the items of value, may make the statement from general reputation, and his own knowledge of facts and circumstances. [50 v. 175, § 19.]

Upon what information the assessor shall act.

SEC. 2752. When any person shall have been prevented from making or verifying a statement of property for taxation, by sickness or absence, and the assessor shall have made a statement for him, he may, at any time before the assessment of taxes thereon by the county auditor, make, verify and file with the auditor the proper statement; but in such case, before the auditor shall receive such statement, the person making the same must add to the ordinary affidavit a statement, to the effect, that his failure to give to the assessor or verify such statement at the proper time, was occasioned by his sickness or absence; and on filing of such statement the auditor shall correct the statement made by the assessor. [56 v. 175, § 333.]

When persons may make returns after the assessor has made return for them.

SEC. 2753. At the time of taking the list of personal property, the assessor shall also take a list of real property which shall have become subject to taxation, and is not on the tax list, and affix a value thereto, according to the rules prescribed for district assessors in assessing real estate; and he shall also make and return a list of all new buildings or other structures of any kind of over one hundred dollars in value, the value of which shall not have been previously ad-

Assessing realty and new structures not before assessed.

Structures,  
trees, etc., de-  
stroyed by fire,  
cyclones, etc.

Incorrect de-  
cennial valua-  
tion.

Additions.

Listing of  
dogs.

Tax on dogs.

ded to, or included in the valuation of the land on which such structures have been erected, specifying the tract or lot of land on which each of such structures has been erected, the kind of structure and the value which, in his opinion, has been added to such tract or lot by the erection thereof; and in case of the destruction by fire, flood, cyclone, storm or otherwise, of any structure of any kind, or of orchards, timbers, ornamental trees or groves, over one hundred dollars in value, the value of which shall have been included in any former valuation of the tract or lot on which the same stood, the assessors shall determine, as near as practicable, how much less valuable such tract, or lot is in consequence of such destruction, and make return thereof; and in case the assessor shall fail or neglect so to do, then the county or city board of equalization shall perform such duty, and the auditor shall deduct the same from the value thereof as it stands on the tax list, and if said assessor shall ascertain that at the last decennial period or annual return a mistake in the value of any improvement or betterment of any real property has occurred, or that the true value thereof has been omitted, then and in such case it shall be the duty of the assessor to return the correct value thereof, first giving notice of such action on his part to the owner or agent of his intention so to do, and such addition shall be a proper subject for the determination of the next annual board of equalization upon the petition of the owner or agent of such property being filed for the purpose, and all additions made by the assessor as contemplated by this section, as well as all such as may be made under the provision of section 2781, shall be placed upon the grand duplicate of the county, and placed in the hands of the county treasurer for collection, subject to be modified by the action of the next annual board of equalization. [Vol. 83, p. 194.]

SEC. 2754. Every dog over three months of age shall be listed, either by the owner or by the assessor in the name of the owner, without affixing any valuation thereto, but the owner may, if he so desire, affix any value thereto he wishes, without swearing to the valuation. Every person who keeps or harbors a dog or dogs, or who knowingly permits the keeping or harboring of a dog or dogs upon his or her premises, shall for the purpose of such listing and taxation be deemed the owner thereof; and the assessor shall ascertain the owner or harborer of every dog within his territory, and for this purpose may examine under oath any person or persons he may think proper. [91 v. 145.]

SEC. 2883. In the tax list duplicate there shall be columns for the number of and per capita tax on dogs, and in addition to the proper tax on any valuation that may be fixed upon the dogs by the owners, which shall be included with the personal property valuation and taxed therewith, the auditor shall levy one dollar on each male, and spayed female dog, and two dollars on each unspayed female dog, which per capita tax shall constitute a special fund to be



disposed of as provided by law; provided, that in cities of the second grade of the first class, the per capita tax provided for by this section shall be collected by the city clerk, and the city council of such cities shall provide by ordinance for enforcing the payment of the taxes on all dogs in such cities and disposing of the money derived therefrom. [O. L. 87 vol., p. 160.]

SEC. 2755. Each assessor shall, on or before the third Monday of May, annually, make out and deliver to the county auditor, in tabular form and alphabetical order, a list or lists of the names of the several persons, companies or corporations, in whose names any personal property, moneys, credits or investments shall have been listed, either by such persons, companies or corporations, or by himself, placing separately, in appropriate columns, opposite each name, the aggregate value of the several species of property enumerated in section 2737, as listed, and the number of dogs, and when the value is given by the owner, such valuation, making separate lists of persons residing out of any incorporated town, and of persons who are residents of any incorporated town, or who are residents of any special or separate school district; the columns shall be accurately added up, and in every case in which any person whose duty it is to list any property for taxation, shall have refused or neglected to list the same, when called on for that purpose or to take and subscribe the oath in regard thereto, when required, the assessor shall enter opposite the name of such person, in an appropriate column, the words "refused to list," or "refused to swear," and in every case in which any person required to list property, shall have been absent or unable from sickness to list or swear, the assessor shall enter opposite the name of such person, in the proper column, the word "absent," or "sick." [74 v. 99, § 20.]

Returns to be made by the assessor.

SEC. 2756. At the time of delivering the list named in the next preceding section, the assessor shall also deliver to the auditor all the statements of property which he shall have received from persons required to list the same, and also those prepared by himself, all arranged in alphabetical order; and the auditor shall carefully preserve the same in his office for at least one year. [56 v. 175, § 21.]

Assessors to return also the original statements properly arranged.

SEC. 2757. The assessor, upon making return to the auditor of the lists and statements, shall take and subscribe an oath to the effect following, which may be administered by the auditor or any officer authorized to administer oaths:

Oaths of assessors to return.

I....., assessor for ....., in the county of....., do solemnly swear that the value of all personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, of which a statement has been made to me by the person required by law to list the same, is truly returned as set forth in such statement; that in every case where by law I have been required to ascertain the items and value of the personal property, moneys, credits, investments in bonds, stocks,

joint stock companies, or otherwise, of any person, company, or corporation, I have diligently, and by the best means in my power, endeavored to ascertain the same; and that, as I verily believe, a full list, with the value thereof, estimated by the rules prescribed by law, is set forth in the annexed return; that in no case have I knowingly omitted to demand of any person, of whom by law I was required to make such demand, a statement of the description and value of personal property, or of the amount of moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, which he was required to list, or failed to endorse on any return made by me in cases in which the owner refused or neglected to list, or swear, the words, "refused to list," or "refused to swear," or failed to swear as required by law, any party who purports to have been sworn as returned by me, or in any way connived at any violation or evasion of any of the requirements prescribed by law in relation to the listing or valuation of property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, of any kind, for taxation, and that I have returned to the county auditor the original statements made to me, or which I have made, and also the statistics which by law I am required to procure and return. [O. L. 88, v. 98.]

Action of auditor upon false returns or evasion of return.

[Sections 2758 to 2759, inclusive, relate to unincorporated banks and bankers, and incorporated banks, whose returns for taxation are to be made to the county auditor, and not to the assessor.]

[Sections 2770 to 2776, inclusive, relate to the assessment of the property of railroads, the returns for the taxation of which are to be made to the county auditors and the assessment of values to be made by them.]

[Sections 2777 to 2780, inclusive, relate to the assessment of the property of express and telegraph companies, which are to be made to the auditor of state, and not to the assessors.]

## CORRECTION OF RETURNS.

SEC. 2781. If any person whose duty it is to list property or make a return thereof for taxation, either to the assessor or county auditor, shall in any year or years make a false return or statement, or shall evade making a return or statement, the county auditor shall for each year, ascertain as near as practicable, the true amount of personal property, moneys, credits and investments that such persons ought to have returned or listed for not exceeding the five years next prior to the year in which the inquiries and corrections provided for in this and the next section are made; and to the amount so ascertained as omitted, for each year he shall add fifty per centum, multiply the omitted sum or sums, and [as] increased by said penalty by the rate of taxation belonging to said year or years, and ac-



cordingly enter the same on the tax lists in his office, giving a certificate therefor to the county treasurer who shall collect the same as other taxes.

SEC. 2. That said section 2781 of the Revised Statutes, as amended April 14, 1886, be and the same is hereby repealed; and this act shall take effect on its passage. [O. L., 90, v. 233-4.]

SEC. 2782. The county auditor, if he shall have reason to believe or be informed, that any person has given to the assessor a false statement of the personal property, moneys or credits, investments in bonds, stocks, joint stock companies, or otherwise, or that the assessor has not returned the full amount required to be listed in his ward or township, or has omitted or made an erroneous return of any property, moneys, or credits, investments in bonds, stocks, joint stock companies, or otherwise, which are by law subject to taxation, shall proceed, at any time before the final settlement with the county treasurer, to correct the return of the assessor, and to charge such persons on the duplicate with the proper amount of taxes; to enable him to do which he is hereby authorized and empowered to issue compulsory process, and require the attendance of any person or persons whom he may suppose to have a knowledge of the articles, of value of the personal property, moneys, or credits, investments in bonds, stocks, joint stock companies, or otherwise, and examine such person or persons, on oath, in relation to such statement or return; and it shall be the duty of the auditor, in all such cases, to notify every such person, before making the entry on the tax list and duplicate, that he may have an opportunity of showing that his statement, or the return of the assessor, was correct; and the county auditor shall, in all such cases, file in his office a statement of the facts or evidence upon which he made such correction; but he shall, in no case, reduce the amount returned by the assessor, without the written assent of the auditor of state, given on a statement of facts submitted by the county auditor. In all cases in which any person shall make a false statement of the amount of property for taxation, to evade the payment of taxes, in whole or in part, the person making such false statement shall be liable for, and pay all costs and expenses that may be incurred under the provisions of this section, and the same fee and costs shall be allowed and paid as are now or may be allowed by law for similar services, and if not paid, may be collected before any justice of the peace of the proper county, by suit in the name of the county commissioners; but in all cases under this section, where the statement shall be found correct, and no intention to evade the payment of taxes, the costs and expenses incurred under this section shall be paid out of the county treasury of the proper county, on the order of the county auditor. [56 v. 175, § 34.]

In case of false statement of personal property, duty of auditor.

Costs and expenses under this action—who to pay them.

## PENALTIES.

Penalties.

SEC. 2783. When any person summoned to appear before the county auditor and give testimony, under the provisions of the next preceding section, or in proceeding against companies or corporations required to make return to the county auditor for taxation, shall neglect or refuse to appear, or shall neglect or refuse to answer any question that may be put to him by the auditor touching the matter under examination, the auditor shall apply to the probate judge of the county to issue a subpoena for the appearance of such person before him; and on the application of the county auditor it shall be the duty of the probate judge to issue a subpoena for the appearance of such person forthwith before him to give testimony; and if any person so summoned shall fail to appear, or appearing shall fail to testify, he shall be subject to like proceedings and penalties for contempt as witnesses in actions pending in the probate court. [58 v. 47, § 2; 64 v. 204, § 13.]

Assessors to return the fact when parties refuse to list or swear.

Auditor to add fifty per cent. on the amount returned or ascertained when parties refuse to list or swear.

SEC. 2784. The assessor shall in every case in which any person, company, or corporation refuses or neglects to make return, or, on being requested to do so, refuses or neglects to swear to the same, shall return the facts of such refusal or neglect by the words "refused to list," or "refused to swear," as the case may be; and in every such case in which any company or corporation whose duty it is to make return of taxable property to the auditor refuses or neglects to make or verify such return, the auditor shall add to the amount returned, or ascertained, fifty per centum of such amount, and the amount thus increased shall be the basis of taxation for that year. [O. L. 86, v. 190.]

Filing away tax statements—how done.

SEC. 2785. It shall be the duty of the county auditor, in filing away the statements of the taxable property of the individual tax payers, as returned by the township assessor, in pursuance of law, to file the statements aforesaid, returned from the different townships, in separate bundles, each township by itself, instead of filing each statement separately. The county auditor shall be allowed and paid out of the county treasury, the sum of twenty-five cents and no more, for filing away the statements of taxable property, in each township in his county. [66 v., p. 128, § 46.]

Auditor's fees therefor.

[Sections 2786 to 2793, inclusive, apply exclusively to the decennial assessment of real estate.]

Assessors may appoint assistants.

SEC. 2794. Any \* \* \* township or ward assessor, who shall deem it necessary to enable him to complete within the time prescribed, the listing and valuation of the property, moneys and credits of his \* \* \* township or ward, may with the approbation of the county auditor, appoint some well qualified citizen of this county or township, to act as assistant, and assign to him such portion of his \* \* \* township, or ward, as he shall think proper; and each assistant so appointed, shall within the division of such \* \* \* township, or ward, assigned him, under



the direction of the assessor, after giving bond and taking an oath as prescribed by law, perform all duties enjoined upon, vested in or imposed upon assessors by the provisions of law. [56 v., p. 175, § 49.]

[Section 2795 refers to the per diem of real estate assessors.]

SEC. 2796. Every \* \* \* township, or ward assessor or assistant who shall in any case refuse or knowingly neglect to perform any duty enjoined on him by law, or who shall consent to or connive at any evasion of the provision of this chapter, whereby any property required to be assessed shall be unlawfully exempted, or the valuation thereof entered at less than its true value, shall, for every such neglect, refusal, consent, or connivance, forfeit and pay to the state not less than two hundred dollars, nor more than one thousand dollars, to be recovered by action. [56 v., p. 175, § 52.]

Penalty for misconduct of district, township or ward assessors.

Any assessor who shall willfully omit to return any property for taxation or any auditor who shall willfully omit any property from the tax duplicate that is liable for taxation, or any person conspiring to willfully increase the number or amount of any tax omissions shall, upon conviction thereof, pay a fine not exceeding two hundred dollars, or be imprisoned in the county jail not exceeding sixty days, or both. [O. L. vol. 85, p. 171, § 2.]

Penalty for tax omissions.

SEC. 2797. Whenever a person or persons shall lay out any town or addition to any town, he or they shall, before the plat thereof is recorded, present the same to the county auditor, who shall cause the assessor of the proper locality to assess and return the true valuation of each lot or parcel of land described in such plat, in the same manner as new structures are valued; and thereupon such lots or parcels shall be entered upon the tax list in lieu of the land included therein; but in making such valuation regard shall be had to the next preceding decennial valuation of real estate, so with adjacent lands and lots according to such decennial valuation. [63 v., p. 174.]

Plats for new town or addition to be presented to auditor for assessment.

[All the remaining sections of this chapter refer exclusively to decennial assessment of real estate.]

## DUTIES OF ASSESSORS.

### ASSESSOR.

SEC. 1517. Before entering upon the discharge of his duties the assessor shall give bond, with two or more freehold sureties, approved by the trustees, in such sum as they determine, but not less than one thousand dollars, payable to the state, and conditioned for the faithful and impartial discharge of his duties according to law; which bond, with the township clerk and duly recorded by him as in other cases, and a certified copy thereof shall have the same effect; but in case of an appointment of an assessor by the county

Bond.

auditor the amount of his bond, not less than one thousand dollars, may be fixed, and the sureties therein approved by the auditor or by the trustees. [O. L. 86, vol., p. 91.]

What vacates the office.

SEC. 1518. If any person elected assessor fails to give bond and take the oath of office for one week after his election, the office shall be considered vacant, and thereupon the county auditor shall fill the vacancy by appointing an elector of the township to the office. [56 vol., p. 156, § 2.]

Clerk to notify auditor of qualifications. If notice not received by third Monday of April, office vacant.

SEC. 1519. The clerk shall immediately upon the assessor qualifying notify the county auditor of the fact; and if the auditor does not receive such notice on or before the third Monday of April, he shall regard the office as vacant and fill the same as aforesaid. [56 vol., p. 156, § 2.]

General duties of assessors.

SEC. 1520. The assessor shall make a list and valuation of all property in his township or precinct now or hereafter taxable, and discharge such other duties as may be imposed upon him by law. [56 vol., p. 156, § 6.]

### ASSESSOR MUST ADMINISTER OATH.

Assessors required to administer an oath.

SEC. 1521. The assessor is authorized and required to actually administer an oath, as required by law, to every person upon whom he calls to list property for taxation, and to personally urge and insist upon a strict compliance with law in the making of said list. Should the assessor neglect to administer said oath, or knowingly omit the performance of any other duty, he shall be guilty of a misdemeanor, and for every such offense he shall, upon conviction, be fined not less than ten nor more than two hundred dollars, and stand committed until the fine and costs are paid, but shall not be liable for failure to administer such oath if such person decline to take such oath or is unable from sickness or absence. [O. L. 86, vol., p. 162.]

Enumeration of male inhabitants over twenty-one years, once in every four years.

SEC. 1527. Each assessor, at the time of taking a list of property for taxation in the year one thousand eight hundred and eighty-three, and every fourth year thereafter, shall take the enumeration of all the male inhabitants above the age of twenty-one years, residing in his township or precinct, on the day preceding the second Monday of April in the same year, designating such of them as are of African descent by the word "colored;" and he shall make out a list of the persons so enumerated in alphabetical order, and return the same to the clerk of the court of common pleas, at the time of making return of lists of property for taxation to the county auditor; and on failure of any assessor to make or return such enumeration, as herein required, he shall forfeit and pay to the state any sum not more than fifty nor less than five dollars, to be recovered by action. [60 vol., p. 65 § § 1, 3.]

### DUTIES OF COUNTY OFFICERS.

Auditor shall furnish all blanks.

SEC. 1528. The county auditor shall furnish to all assessors all blanks needed by them for the listing of property, gathering and returning statistics and other official duties,



which shall be paid out of the county treasury. [58 vol., p. 40, § 2.]

[Sections 1529 to 1534, inclusive, not applicable.]

## COMPENSATION OF ASSESSORS.

SEC. 1535. Each assessor shall be paid out of the county treasury, two dollars per day for the time during which he is necessarily engaged in the performance of his duties; and he shall make out an account in detail, giving the date of each day on which he was thus engaged, and verify the same by oath, which the county auditor is authorized to administer; and if the auditor is satisfied that such account is correct, he shall draw his warrant on the county treasurer for the amount thereof; but in no case shall such warrant be drawn until the assessor has filed with the auditor his lists of assessments accurately made out, and the assessments returned to him, and the book on which the original assessments were made; nor until the assessor has filed with the auditor the statistics and enumeration required of him by law, and the auditor is satisfied that the same are as full and accurate as could be made. [75 vol., p. 100 § 7.]

Assessor's  
fees.

## STATISTICAL DUTIES OF ASSESSORS.

### SECRETARY OF STATE—STATISTICS.

SEC. 139. The secretary of state shall, annually, prepare from the official reports, and from whatever other reliable sources he may have access to, as full, accurate and intelligible tables of the statistics of Ohio as may be in his power, and report the results of his labors to the general assembly at its next meeting. [60 vol., p. 92, § 1.]

Secretary to  
gather and re-  
port statistics.

SEC. 140. Every state, county and other officer under the laws of this state, shall answer fully and promptly, without compensation, such special and general questions as the secretary may propose with the view of securing statistical information; and in case any officer refuses or neglects to furnish promptly full and accurate answers to any such questions or question, he shall forfeit and pay a sum not more than fifty dollars nor less than five dollars, to be recovered by civil action in the name of the state; and whenever so directed by the secretary of state, the prosecuting attorney of the proper county shall institute and prosecute such action and pay the amount collected into the county treasury. [65 vol., p. 92, § §2, 3.]

All officers re-  
quired to an-  
swer his ques-  
tions for this  
purpose.

Penalty for  
neglect and  
how recovered.

SEC. 141. All classes of statistics now returnable, or hereafter made returnable to the auditor of state, attorney-general or other officer, shall be by him transferred to the secretary of state, subject, however, to the use of such officer so far as necessary in the discharge of his duties. [65 vol., p. 92, § 4.]

Statistics re-  
turned to oth-  
er officers  
shall be trans-  
ferred to sec-  
retary of state.

## STATISTICS TO BE RETURNED BY ASSESSOR.

Statistics to  
be gathered  
by assessors  
and returned.

SEC. 1522. [As amended March 23, 1883, vol. 80. p. 68.] The assessor shall, annually, at the time of taking the lists of personal property for taxation, require and take for each person, company and corporation in his township or precinct, the statements following, verified by oath, for the preceding year:

*Agriculture.*

The number of sheep killed by dogs and their value, and the number of sheep injured by dogs, and the estimate of the amount of damages by such injury; the number of acres to put in wheat, rye, barley, corn, oats and buckwheat, and the number of bushels of such produced; the number of acres of timothy and other grasses, except clover, and the number of tons of grass (hay) and the bushels of seed produced therefrom; the number of acres in clover, the number of tons of hay made therefrom, the number of bushels of seed obtained therefrom; and the number of acres of clover ploughed under for manure; the number of acres planted in tobacco, and the number of pounds obtained therefrom; the number of acres put in flax, and the number of pounds of fibre gathered and the number of bushels of seed obtained; the number of acres planted in sorgo, and the number of gallons of syrup and pounds of sugar manufactured; the number of pounds of maple sugar, and the number of gallons of maple syrup manufactured; the number of pounds each of butter and cheese manufactured; the number of acres planted in potatoes, and the number of bushels produced; the number of acres planted in sweet potatoes, and the number of bushels produced; the number of acres in vineyard, the number of acres planted within the year and the number of pounds of grapes gathered and the number of gallons of wine produced; the number of pounds of wool shorn; the number of acres in orchard, and the number of bushels of apples, peaches, cherries, plums and pears produced; the number of acres used for pasture and number of acres not cultivated or pastured; the number of hives of bees, and the number of pounds of honey produced; the number of dozens of eggs shipped to places beyond the state; also the number of acres sowed, planted, or to be sowed or planted in wheat, rye, barley, oats, corn and potatoes for the harvest of the then present year.

*Investments.*

The amount of United States bonds owned; the amount of legal tender notes or moneys exempt from taxation; and the amount of state bonds or certificates.

*Social.*

The number of marriages between persons related to each other by blood, and the degree of such relationship; the number of persons born with imperfect senses or idiotic; and



how many such persons are the offspring of parents related to each other by blood; the number of houses of prostitution and assignation, and the number of prostitutes. [65 vol., p. 66, § 1; 66 vol., p. 351, § 1; 74 vol., p. 177, § 10.]

SEC. 1523. The assessor shall make return of all the preceding statistics to the county auditor at the same time he returns the list of personal property for taxation; and the county auditor shall make return to the auditor of state on or before the first day of August, annually, of all statistics returned to his office, except those statistics under the head of agriculture, which he shall return to the state board of agriculture on or before the tenth day of July, annually, and said secretary of agriculture shall compile and publish the same in the monthly crop and stock bulletins and annual report issued by the state department of agriculture. [68 vol., p. 95, § 2.]

Assessor's re-  
turn of statis-  
tics.

SEC. 1524. If any assessor shall neglect or refuse to make out and return statistics, as herein required, he shall forfeit and pay to the state any sum not more than one hundred dollars nor less than twenty dollars, to be recovered by action, which shall be brought by the prosecuting attorney on the request of the auditor of state; and the amount recovered, less the prosecuting attorney's fee of ten per centum, shall be paid into the state treasury to the credit of the school fund. [68 vol., p. 95, § 2.]

Penalty on as-  
sessor for not  
making out  
and returning  
statistics.

SEC. 1525. Any person, company, or corporation, who shall refuse to make out and deliver a statement of the facts, or of any of them herein required, shall forfeit and pay to the state any sum not more than one hundred dollars, nor less than fifty dollars, to be recovered and paid as in the next preceding section provided as to penalty on an assessor. [66 vol., p. 351, § 2.]

Penalty on  
persons for re-  
fusing to make  
statements.

SEC. 1526. Each assessor, at the time of taking a list of property for taxation in the year one thousand eight hundred and eighty-two, and every fourth year thereafter, shall take an enumeration of all the deaf and dumb, blind, insane and idiotic persons, whose actual place of residence is in any family, jail or infirmary in his township or precinct, on the day preceding the second Monday of April, together with their names in full, their age, and the duration of their muteness, blindness, insanity or idiocy; and he shall make out a list of said deaf and dumb, blind, insane and idiotic persons, designating those of each class, and the names of their parents or guardians, and postoffice address; and he shall return the same to the county auditor on or before the third Monday in May of the same year. [Vol. 63, 64.]

Quadrennial  
enumeration  
of deaf and  
dumb, blind,  
insane and  
idiotic per-  
sons.

*Be it enacted by the General Assembly of the State of Ohio:*

[4364-9]. SEC. 1. That upon the business of traffick-  
ing in spirituous, vinous, malt or any intoxicating liquors,  
there shall be assessed, yearly, and shall be paid into the  
county treasury as hereinafter provided, by every person,  
corporation or co-partnership engaged therein, and for each

place where such business is carried on by or for such person, corporation or co-partnership, the sum of \$350.

[4365-13]. SEC. 5. That every assessor shall return to the county auditor, with his other returns, a statement upon a blank to be furnished by such auditor for that purpose, as to every place within his jurisdiction where such business is conducted, showing the name of the person, corporation or co-partnership engaged therein, a brief and accurate description of the premises where the same is conducted, and by whom owned; said statement shall be signed and verified before such assessor by such person, corporation or co-partnership. And if such person, corporation or co-partnership shall, on demand, refuse, or fail to furnish the requisite information for such statement, or to sign or verify the same, such fact shall be returned by the assessor, and thereupon such assessment on said business shall be four hundred dollars. And if any assessment aforesaid shall not be paid when due, there shall be added a penalty thereto of 20 per cent., which shall be collected therewith.

#### AN ACT.

*Be it enacted by the General Assembly of the State of Ohio:*

Annual tax upon wholesale business of trafficking in cigarettes or cigarette wrappers or substitutes for either.

SECTION 1. That upon the wholesale business of trafficking in cigarettes, or cigarette wrappers, or any substitute for either, there shall be assessed annually, and shall be paid into the county treasury as hereinafter provided, by such person, firm, company, corporation or co-partnership, engaged therein, for each place where such business is carried on by or for such person, firm, company, corporation or co-partnership, the sum of thirty (\$30.00) dollars.

Annual tax upon retail business.

SECTION 2. That upon the retail business of trafficking in cigarettes or cigarette wrappers, or any substitute for either, there shall be assessed annually, and shall be paid into the county treasury as hereinafter provided, by each person, firm, company, corporation or co-partnership, engaged therein, for each place where such business is carried on by or for such person, firm, corporation or co-partnership, the sum of fifteen (\$15.00) dollars.

Assessor's returns.

SECTION 4. That every assessor shall return to the county auditor, with his other returns, a statement upon a blank to be furnished by such auditor for that purpose, of every place in his jurisdiction where such business is conducted, showing the name of the person, firm, company, corporation or co-partnership engaged therein, a brief and accurate description of the premises where the same is conducted, and by whom owned; said statement shall be signed and verified to such assessor by such person, firm, company, corporation or co-partnership. If such person, firm, company, corporation or co-partnership shall, on demand, refuse or fail to furnish the requisite information for such statement, or sign or verify the same, such fact shall be returned by the assessor, and thereupon such assessment on such



business shall be double the amount provided in section 1 or 2, as the case may be. [O. L. 91 v. 311-12-13-14.]

SECTION 2. \* \* \* Any county auditor, township assessor, city or ward assessor, who shall fail or refuse to perform any of the duties required of him by this act, shall be deemed guilty of a misdemeanor, and upon conviction shall be fined in a sum not less than five dollars nor more than one hundred dollars for each and every offense. [O. L. v. 91, p. 202.]

Penalty.

# REVISED INSTRUCTIONS

TO

COUNTY AUDITORS AND PERSONAL PROEERTY ASSESSORS.

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OFFICE OF THE AUDITOR OF STATE,

COLUMBUS, OHIO, 1903.

The codified tax law, which embodies in one act all the provisions that had heretofore been contained in various acts of supplements, is to be found in the preceding pages, and under which personal property, moneys, credits and effects are to be assessed for taxation for the year 1901. They are included, also certain acts relating to statistics.

This codified law does not essentially differ from the former acts upon the subject, but some changes in the law, and the decision of the Supreme Court in the case of *Ohio Candle Company vs. Sebastian*, Treasurer (27 O. S., 459), requires important changes in these "Instructions," and also in the "Tax Notices" and "Rules for Valuing Personal Property."

County Auditors and Personal Property Assessors are directed to give earnest attention to these revised "Forms and Instructions." The object in view has been to have these important papers to conform exactly to the law, as interpreted by the Supreme Court, and also by material changes in the text and arrangement of the "Tax Notice and Rules" to enable the tax payers to understand clearly both their duty and privileges under the law. It will be seen that items 7 and 12 of the tax notice have been subdivided, and it is required of assessors and county auditors to see that these values are separately entered in the first column as the form of the notice provides the aggregate amount being entered in the second column.

The blanks heretofore issued by some of the county auditors as aids to merchants in making up their merchandise returns under item ten (10), have been the means of misleading some *manufacturers* to whom they have been sent, as the same rule does not apply to both.

If, therefore, it shall be thought desirable to continue the use of the *Merchants'* blanks, I deem it best to direct that a *Manufacturers'* blank shall also be issued, conforming to the requirements of the law as regards the returns of "*Manufacturers' stock*" or raw material, as now understood, and that these blanks shall be plainly headed, "Form for Merchants' Merchandise Return," and "Form for Manufacturers' Return under part of item 12 of Tax Notice."

The spirit and intent of the law can be readily understood if carefully studied, and to this I earnestly invite your attention. It will be found that the object, spirit and intent of the law is, that *all property* rights, credits, moneys and effects (except only such as are especially exempted by law, or shall have been declared not taxable by the Supreme Court *while in possession of the Manufacturer*) shall be assessed for taxation at their true value in money. The attainment of this result depends, primarily, and in a large measure, upon the manner in which the auditors and assessors discharge their duties.



## THE OATH OF THE PARTY LISTING PROPERTY.

The law requires all statements of personal property to be made under oath or affirmation, and like any other oath or affirmation made in pursuance of law, the statement must be true according to the *best of the knowledge and belief of the affiant, or he is guilty of perjury*. The oath must be administered to the party by the assessor, or some other officer authorized by law to administer oaths. The mere signing of the *jurat* or certificate by the officer (as has been the custom with some assessors) is not administering the oath. The oath must be administered precisely as in other cases of affidavits required by law, and when the party presents his list in due form, and properly sworn to, the assessor, if the latter is satisfied of its correctness, may accept and return it to the county auditor. But if the assessor believes the party has committed an error or made a false return, he should inform the party of it, and if satisfactory explanation or correction be not made, he should make report of the facts, in writing, to the county auditor, that he or the Board of Equalization may correct the return.

Section 1521 of the Revised Statutes, as amended March 28, 1889, subjects the assessor to a penalty of not less than fifty nor more than two hundred dollars for every neglect of duty under this section. [See O. L. 86, v. 126, page 23 of this pamphlet.]

## EVADING TAXATION.

It has become notorious that many persons seek to evade their share of taxes by any means available to them in not making full return of their taxable property—especially in the 16th item of the tax list, by investing their taxable property or moneys in non-taxable securities a short time previous to the day when taxes become a lien, or by creating a debt in purchasing such non-taxable bonds or securities, and deducting it from their credits. This is not only evasion, but is strictly forbidden. [See Sec. 2737, page 9, of this pamphlet.] The assessor should exercise his utmost vigilance, not only in this, but in all cases where he has reason to suspect evasion.

It is generally charged that stock and shares of individuals of building and loan associations for the most part escapes taxation. In this respect I desire to say that it is the duty of assessors to exercise due diligence in securing full returns of all stock and shares from each person holding such stock or shares.

## REFUSING OR NEGLECTING TO LIST OR SWEAR.

If the party required to list shall refuse or neglect to list, or refuse or neglect to swear, to the number and value of all the items (except the first nine enumerated, to the number of which he is required to swear), the assessor must return as to the whole amount, "*Refused to List*" or "*Refused to Swear*," as the case may be. In either case the assessor must make the return from the best information he can obtain, and the auditor must add fifty per cent. to the amount returned by the assessor. [See Sec. 2755.]

## NONE BUT SWORN STATEMENTS VALID.

The assessor cannot lawfully accept any statement not sworn to in the manner above pointed out. It is the duty of the assessor, when he collects the notices previously left, to demand the oath of the party to his statement. If the party refuse or evade the oath, the assessor must make the assessment himself, and return the party as refusing to swear, although the party furnish a full *unsworn* statement.

## PARTIES ABSENT FROM HOME, ETC.

If the party be absent when the assessor shall call for the list, or sick and unable to make the proper return, the assessor must make up his list and return the party *absent or sick* as the case may be. Parties sometimes make up their lists, depart from home, and leave them for the assessor without swearing to them. Such lists cannot be received as lawful returns. They may serve as more or less valuable information to the assessor in making up the return, according to the character of the party for integrity and honor. But the assessor is not legally bound to be governed thereby, and must not hesitate to alter or modify them as his information and judgment may dictate.

## EXEMPTIONS ALLOWED BY LAW.

The following personal property is expressly exempt from taxation by our tax laws, to-wit: All such property owned by the State or United States, or any public college or academy building, moneys and credits owned by any institution of public charity and used solely for the support of such institution; all buildings owned by any county, and used for holding courts, or jails or county offices and buildings owned by any county, township, or town, used exclusively for the accommodation of the poor; all buildings, fire engines and implements used for the extinguishment of fires, *owned by any town or fire company therein*; all *public* school-houses and churches used *exclusively* for public worship, with the books and furniture therein; all market-houses, city, town and township halls and water-works, machinery and fixtures owned by any town or city, and used for conveying water to such town or city (buildings may be personal property, and are therefore included in the list); all funds raised and set apart for the purpose of building monuments to the fallen soldiers of this state, and all monuments or monumental buildings when erected, and each individual who is the *actual bona fide* owner of personal property may deduct an amount therefrom *not exceeding one hundred dollars in value*. But it must be noted that it is only the actual bona fide owner of property who is entitled to this exemption of one hundred dollars. The owner cannot nominally and formally place one hundred dollars worth of property in the hands of one or more of his children or friends for the purpose of evading taxation, and return the remainder. Such a return is *false and fraudulent*, and subject the party to all the penalties of a false return among which is the payment of double taxes.

## EXEMPTIONS BY OTHER LAWS OF OHIO.

By common consent and contemporaneous construction of our tax laws, the necessary wearing apparel designed for the exclusive use and wear of an individual, or his or her family or dependants, and all articles of food *actually provided* and on hand for the present use and support of the owner or family, are not regarded objects of taxation. But this must be confined within very narrow limits. *Food actually provided* does not embrace live animals, grain in the bin or stack, provender for animals, or any such things, but simply the flour, bread, meat, fruit, etc., provided and on hand for the necessary *present use of the family*. *Clothing or apparel* does not include cloth, wool, yarns, or other goods on hand which are intended to be used at some future time, but the necessary clothing of the family actually made up for present use.



## EXEMPTIONS BY THE LAWS OF THE UNITED STATES.

United States bonds, one-year certificates and certificates of deposit in the United States treasury or sub-treasury, which are exempt from taxation; but this does not include national bank bills. These last are obligations of banks, and taxable the same as gold and silver coin. *Deposits* with banks or persons, subject to draft on demand, are taxable as money—if payable on time, they are taxable as *credits*; and in either case they are taxable, *though the bills deposited were greenbacks*.

## WHAT PERSONAL PROPERTY TO BE LISTED.

All tangible things (not a part of real estate), all rights, interests, credits, moneys and effects, investments in bonds, stocks, joint stock companies, or otherwise, are *personal property under our text laws*, and must be returned for taxation by the proper party, unless embraced in some of the classes of exempted or non-taxable articles above specified. This would seem to be all that is needful to be said on this subject; yet, to avoid misconception and error in a matter so vital to the public interests, I will add the following items of property, to-wit: *All bonds and other evidences of indebtedness*, of any city, county, town, township, railroad, telegraph, express or insurance company, or other corporation or company, *whether in or out of this state*, and the stock of any state or local bank, railroad, telegraph, express or insurance company, or other corporation or company *out of this state*, as well as the *bonds and stocks* of this state, except those specifically exempted by some statute of the state or any other state, territory, or foreign government, must be returned for taxation by the owners, residents of Ohio, with their other moneys, credits and investments.

## STOCKS NOT TO BE LISTED BY THE HOLDERS.

Shares of stock in banks, railroads and other companies *in Ohio*, are to be omitted in the returns of the holders, because the officers and agents of these companies are required by law to make the proper returns for taxation of their companies, and these returns embrace both the capital and the means of the company. In such cases the last clause of section 2746 exempts the holder of the shares from making returns thereof for taxation, except the holders of stock or shares in building associations are required to list such stock or shares individually, and are to be treated as “credits” in the hands of the individual owner. [See section 3835, on page 14 of this pamphlet.]

*But this does not apply to shares in companies or corporations outside of the State of Ohio*, except national banks, the shares in which are taxable only in the state in which the banks are located. The words “other companies” embrace all kinds of corporations or associations, the officers of which are required to return their taxable assets, of whatever character, at the value thereof, to the auditor of the county (a).

## PROPERTY SOLD, BUT REMAINING IN THE HANDS OF THE VENDER.

Possession is prima facie evidence of the ownership of personal property; but if there has been a valid contract of sale, and the property has been designated, separate from the seller's other property, and set apart for the

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(a) In the case of Bradley et al. v. Bauder (36 Ohio State Records), the Supreme Court—

Held: 1. By the provision of the act of May 11, 1878 (75 O. L. 436), an owner residing in Ohio, of shares of stock in a foreign corporation, is required to list the same for taxation, notwithstanding the capital of the corporation is taxed in the State where the corporation is located.

2. The provisions of said act subjecting such shares of stock so owned to taxation in this State are not in conflict with the constitution.

This case is explanatory of Sec. 2746, R. S.—Auditor of State.

purchaser, the ownership is transferred from the seller to the purchaser; and if the property remains in the possession of the seller, he holds it only as *bailee or agent* of the purchaser, and must list it as such *in the name of the purchaser*, and list the money or other property received for it or the claim for amount or balance due or to be paid for it *in his own name*.

#### MONEYS.

Under the tax laws of Ohio and the laws of the United States, all gold and silver coin, bank notes, and *deposits with banks or persons, payable on demand*, are *moneys*, and must be returned as such, *whether in national bank notes or greenbacks*.

#### CREDITS.

The term *credit* is defined in our tax laws to mean the excess of all legal claims or demands due, or to become due, to the party required to make returns, whether money, labor, services or other valuable things, including deposits *on time*, in or out of this state, over and above the aggregate amount of *legal bona fide* debts owing by such party. A claim payable in money must be listed at the full sum named in the contract, unless the obligor is insolvent, or for some reason the full amount cannot be collected, in which case it must be listed at such amount as the party listing honestly believes can be collected on it. If payable in anything other than money it must be listed at the fair market value of such thing. *Moneys* must be returned by parties residing in Ohio, whether it be in their possession or on deposit, or in care or transit, either in or out of the state; and *credits* must be listed, no matter where the evidence of the claim may be, or where the debtor or obligor may reside. *Debts can only be deducted from credits*. If, therefore, the party owes *debts* and has no credits, he cannot deduct the amount of his debts from his moneys, or the value of any other items of his return; so, if his debts exceed his credits, he can deduct an amount of his debts equal to his credits from such credits, and thus avoid any return of credits; but he cannot deduct the balance of his debt from anything else. The following quotation from the statute (section 2730) will show that all kinds of debts cannot be deducted even from *credits*.

“But in making up the sum of such debts owing, there shall be taken into account no obligation to any mutual insurance company; nor any unpaid subscription to the capital stock of any joint stock company; nor any subscription for any religious, scientific, literary or charitable purpose; nor any acknowledgment of any indebtedness, unless founded on some consideration actually received, and believed at the time of making such acknowledgment, to be a full consideration therefor; nor any acknowledgment of debt made for the purpose of diminishing the amount of credits to be listed for taxation; nor any greater amount or portion of any liability as surety that the person required to make the statements of such credits believes that such surety is, in equity, bound and will be compelled to pay, or contribute, in case there be no securities; provided, that pensions receivable from the United States shall not be held to be credits; and no person shall be required to take into account in making up the amount of credits a greater portion of any credits than he believes will be received or can be collected, or any greater part of any obligation given to secure the payment of rent than the amount that shall have accrued on any lease and remain unpaid.” Neither can debts created by the purchase of non-taxable bonds, or any contract for such purchase be deducted in returning credits. (a).

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(a) In the case of *H. B. Payne v. M. G. Waterson*, treasurer (37 O. S., 121), the Supreme Court—

Held: Under title 13 of the Revised Statutes relating to taxation, a person required to list property is not authorized to deduct his debts from his investments in bonds as therein defined, and to return the excess only for taxation.



## NON-TAXABLE BONDS, ETC.

Particular attention is called to section 2737. (See page 9.)

## MERCHANTS AND MANUFACTURERS.

The property to be included in the statement of merchants' stock includes much more than is generally comprehended in the term "merchandise." Section 2740 defines the person who shall be held to be a merchant, and what property is to be listed as merchants' stock, and prescribes the rule for estimating the value thereof. Under this head is included the stock of all persons who purchase and sell goods, groceries, provisions, lumber, grain, pork, flour, drugs, fuel, etc., and of all persons who deal in wheat, corn, etc., etc. It is not material whether the owner of the merchandise resides in this state or out of the state. If the business is carried on in this state by a person who resides in another state, his property or merchandise in this state is subject to taxation.

Under the term "manufacturers" are included all persons who manufacture articles of wool, cotton, hemp, leather, iron, copper, lead, wood, stone, etc., etc., and owners of forges, foundries, flouring mills, oil mills, paper mills, saw mills, soap and candle factories, merchant tailors, shoemakers, blacksmiths, coopers, saddlers, hatters, cabinet makers, etc., etc.

The property to be returned in the statement of "Manufacturers' Stock," as approved by the Supreme Court, is the monthly average value of the *material of every kind* purchased, received, or held for the purpose of adding to the value thereof by any process or operation of manufacturing, rectifying, refining or combining—and such manufacturers' material is subject to taxation only so long as it is held *in the same condition in which it was purchased or received*. While it is in that unchanged condition it is taxable as "Manufacturers' Stock."

The manufacturer must also at the same time list as a separate and distinct item the monthly average value of all articles which were at any time manufactured or changed in any way either by combination, etc., etc., which shall have been on hand during the year next previous to the first day of April annually, and the value of all tools and implements owned or used by such manufacturer, and of all engines and machinery used, or designed to be used, in his business, except such as have been appraised as part of some tract or parcel of real estate. [See O. L. vol. 88, p. 341.]

Mistakes are frequently committed in adopting a false mode of arriving at the value of the property to be returned as merchants' and manufacturers' stock. Some persons have supposed that by adding together the whole amount of merchants' purchases during the year, and dividing the sum by *twelve*, they would find the proper amount to return to the assessor for taxation. This is an error. The true mode of complying with the law is to take the amount in value on hand, as near as may be, in each month of the next preceding year in which such merchant or manufacturer has been engaged in business, adding together such amounts, and dividing the aggregate amount thereof by the number of months that such person has been engaged in business during the preceding year. Thus, if he has been in the business during the whole of the preceding year, he must put down the amount on hand in each month (to be estimated as near as may be), making twelve sums, which he will add up and divide the amount by twelve, which will give the average amount on hand during the year. So, if he has been in business a less number of months than twelve, he will proceed in like manner, dividing the amount by the number of months in each case, the true average will be found, and if he shall have been in business but one month, or less, previous to the day preceding the second Monday of April, the whole amount of this stock is the average to be listed.

## EXAMPLES.

The first example following will show the process in detail for merchants to make up their Merchandise Return under item 10 of the Tax Notice. The same process in this example can be used by manufacturers in making up their returns of manufactured Articles under second part, item 12 of the Tax Notice, by substituting the word "manufactured" for "purchased."

The second example following is for the use of manufacturers in making up their "Manufacturers' Returns" under part first of item 12 of the Tax Notice.

A careful observance of these forms on the part of merchants and manufacturers will no doubt aid them much in making up their returns in accordance with the spirit and intent of the law.

## FORM FOR MERCHANTS' MERCHANDISE RETURN, "ITEM 10," OF THE TAX NOTICE.

This form is intended merely as an aid to the merchant in making up his returns under item 10, and when the net amount has been thus arrived at, it is to be entered as the taxable value for item 10 of the Tax Notice.

*Monthly average value of Merchandise, as shown by the books and accounts of  
..... subject to taxation by the laws of the State of Ohio.*

Year.	Month.	Stock.	Dollars.	Dollars.	Dollars.
	April.	Stock on hand.....	.....	1,000 00	
		Purchased .....	.....	500 00	
				1,500 00	
		Sold .....	800 00		
		Less profit.....	160 00	640 00	
					860 00
	May..	Balance on hand.....	.....	860 00	
		Purchased .....	.....	800 00	
				1,660 00	
		Sold .....	600 00		
		Less profit.....	120 00	480 00	
					1,180 00
	June.	Balance on hand.....	.....	1,180 00	
		Purchased .....	.....	200 00	
				1,380 00	
		Sold .....	800 00		
		Less profit.....	160 00	640 00	
					740 00
	July..	Balance on hand.....	.....	740 00	
		Purchased .....	.....	300 00	
				1,040 00	
		Sold .....	600 00		
		Less profit.....	120 00	480 00	
					560 00
	Aug..	Balance on hand.....	.....	560 00	
		Purchased .....	.....	496 00	
				1,056 00	
		Sold .....	426 00		
		Less profit.....	116 00	310 00	
					746 00
		Balance on hand.....	.....	746 00	



## FORM FOR MERCHANTS' RETURN—Concluded.

Year.	Month.	Stock.	Dollars.	Dollars.	Dollars.
	Sept..	Purchased .....	.....	54 00	
				800 00	
		Sold .....	475 00		
		Less profit .....	50 00	425 00	375 00
		Balance on hand.....	.....	375 00	
	Oct...	Purchased .....	.....	475 00	
				850 00	
		Sold .....	350 00		
		Less profit.....	25 00	325 00	525 00
		Balance on hand.....	.....	525 00	
	Nov..	Purchased.....	.....	900 00	
				1,425 00	
		Sold .....	650 00		
		Less profit .....	120 00	530 00	895 00.
		Balance on hand.....	.....	895 00	
	Dec...	Purchased .....	.....	525 00	
				1,420 00	
		Sold .....	800 00		
		Less profit.....	96 00	744 00	676 00
		Balance on hand.....	.....	676 00	
	Jan..	Purchased .....	.....	134 00	
				810 00	
		Sold .....	365 00		
		Less profit.....	55 00	310 00	500 00
		Balance on hand.....	.....	500 00	
	Feb..	Purchased .....	.....	740 00	
				1,240 00	
		Sold .....	680 00		
		Less Profit .....	150 00	530 00	710 00
		Balance on hand.....	.....	710 00	
	Mar..	Purchased .....	.....	80 00	
				790 00	
		Sold .....	460 00		
		Less profit.....	150 00	310 00	480 00
		Balance on hand .....	.....	480 00	
		Divide by number of months..	.....	(12)	8,247 00
		Net monthly av. for taxation..	.....	.....	687 X

Having ascertained the monthly sums for the Tax Year, the aggregate amount is to be divided by the number of months the taxpayer has been in the business during the next year preceding, and the net monthly average is to be entered on the Tax Notice, as the taxable value for item 10.

## FORM FOR MANUFACTURERS' RETURN, UNDER PART OF ITEM 12.

This form is intended merely as an aid to the manufacturer in making up his return, under part of item 12, of his "Manufacturers' Stock," or Raw Material, as required by Rule 5 of the Tax Table.

*Monthly average value of "Manufacturers' Stock," or Raw Material as shown by the books and accounts of ..... subject to taxation by the laws of Ohio.*

Year.	Month.	Manufacturers' Stock.	Dollars.	Dollars.
	April.	Manufacturers' stock on hand.....	1,000 00	
		Purchased this month.....	500 00	
			1,500 00	
		Less used for manufacturing.....	800 00	700 00
		Balance on hand.....	700 00	
	May..	Purchased .....	800 00	
			1,500 00	
		Less used for manufacturing.....	900 00	600 00
		Balance on hand.....	600 00	
	June..	Purchased .....	600 00	
			1,200 00	
		Less used for manufacturing.....	800 00	400 00
		Balance on hand .....	400 00	
	July..	Purchased .....	800 00	
			1,200 00	
		Less used for manufacturing.....	600 00	600 00
		Balance on hand.....	600 00	
	Aug..	Purchased .....	800 00	
			1,400 00	
		Less used for manufacturing.....	600 00	800 00
		Balance on hand.....	800 00	
	Sept..	Purchased .....	700 00	
			1,500 00	
		Less used for manufacturing.....	800 00	700 00
		Balance on hand.....	700 00	
	Oct...	Purchased .....	600 00	
			1,300 00	
		Less used for manufacturing.....	500 00	800 00
		Balance on hand.....	800 00	
	Nov..	Purchased .....	900 00	
			1,700 00	
		Less used for manufacturing.....	600 00	1,100 00
		Balance on hand.....	1,100 00	



## FORM FOR MANUFACTURERS' RETURN, UNDER PART OF ITEM 12.—CONCLUDED.

Year.	Month.	Manufacturers' Stock.	Dollars.	Dollars.
	Dec..	Purchased .....	400 00	
			<hr/> 1,500 00	
		Less used for manufacturing.....	500 00	
			<hr/> 1,000 00	1,000 00
	Jan..	Balance on hand.....	1,000 00	
		Purchased .....	300 00	
			<hr/> 1,300 00	
		Less used for manufacturing.....	700 00	
			<hr/> 600 00	600 00
	Feb..	Balance on hand.....	600 00	
		Purchased .....	800 00	
			<hr/> 1,400 00	
		Less used for manufacturing.....	900 00	
			<hr/> 500 00	500 00
	Mar..	Balance on hand.....	500 00	
		Purchased .....	1,200 00	
			<hr/> 1,700 00	
		Less used for manufacturing.....	900 00	
			<hr/> 800 00	800 00
		Balance on hand.....	800 00	
		Divide by number of months.....	(12)	8,600 00
			<hr/> .....	716.--

Having by this process ascertained the monthly sums for the Tax Year, the aggregate amount is to be divided by the number of months the taxpayer has been in business during the year next preceding, and the next monthly average is to be entered on the Tax Notice, as the taxable value of raw material, for the first section of item 12.

A person who is engaged in any manufacturing business in which it is usual to be employed only a part of the year, should set down the aggregate amount on hand for each month during which he has been engaged in the business, and divide the amount by whatever number of months he has been so engaged. Thus, if he has been engaged in the business for seven months, during which he has had portions of the property or stock on hand, he must set down the average value of the property or stock which he had on hand in each of the seven months, and add up these sums, and divide the amount by seven, which will give the sum to be returned in his statement.

But the manufacturer is equally "in business" whether engaged in production or in selling his products; therefore, while the work of *production only* is suspended, and the work of selling goes on in his usual place of business, he must return for taxation the monthly average value of the unused raw material on hand during the whole year in which he shall have been in business.

The fact that a manufacturer or merchant lists the average amount of his goods on hand during the year does not excuse him from listing his moneys and credits on hand the day preceding the second Monday in April. *His moneys and credits*, as well as his average of goods, *must also be listed*.

It must be noticed that the time for which the average is made is not any given *solar year*, but *the year preceding the second Monday of April*, and its *value at the place of listing*.

#### THE TIME AT WHICH THE LIABILITY FOR TAXES ATTACHES.

Although the assessment of property is to be made between the second Monday of April and the third Monday of May, annually, the lien and liability for the taxes attaches *the day preceding the second Monday in April*, and the property must be returned *in the name and the taxes charged to the party who owned it on the day preceding the second Monday of April*. No subsequent sale or disposition of the property can change this liability. (See section 2736, *ante*.)

#### BANKS, BANKERS, CORPORATIONS AND JOINT STOCK COMPANIES.

Assessors are not required to list the capital or property of any of the above named, as they are required by law to return *to the county auditor direct*. And the county auditor should, as far as practicable, furnish blanks for said returns; not, however, excusing such companies, if such blanks or forms are not furnished. (See page 19, of this pamphlet.)

#### DOGS.

Assessors and all others (including the auditor of state) whose duties are affected by the laws relating to dog taxes are to be congratulated that the present tax law simplifies the matter. The law is section 2754 in the preceding pages, and may be briefly summed up thus:

All dogs over three months old are to be listed or enumerated by the owner or the assessor—the assessor to see to it.

The owner may fix a value on his dog or dogs, which he is not required to swear to, but which value is carried out. (See item 16, Tax Notice.)

The *total number of dogs, valued and unvalued*, is to be placed as indicated in item 18.

The *amendment of 1890*, O. L., 87 v., p. 16, increases tax on “unspayed female dogs” to two dollars.

#### STATISTICS.

While the assessor has nothing to do with the assessment of the property of incorporated companies, he must, however, gather the necessary statistical information from their officers. It is just as much the duty of the assessor to gather the statistics as any other part of their duty, and it must be done accurately. Therefore, assessors are respectfully urged to pay attention to the *statistics* that they are required to gather. It is earnestly desired that, in those portions of the state where the statistics can be furnished, full and complete returns may be made.

The information thus obtained will constitute a very desirable part of the next statistical report of the secretary of state.

#### DEFINITION.

So far as the Legislature has defined the meaning of particular *words and terms* used in the tax laws of Ohio, such meaning is the law, and as such must be strictly enforced.

For the legal meaning and sense in which particular *words, terms and phrases* are used in our tax laws, I refer you generally to section 2730, on the 3 page of this pamphlet.

I need not tell you that the duties of the assessors are very important and require great care and attention in the discharge of the same. Mistakes or misapprehension of the law on the part of assessors very often cause much trouble, difficulty and ill-feeling among the parties affected by them. I would, therefore,



urge upon each of you the importance of becoming thoroughly acquainted with the laws as you find them in this pamphlet. Familiarize yourself with this pamphlet, let it become your text-book, make it your study day and night until your duties as assessor shall have been completed, so that when you have made your returns to the county auditor it may be said of you that you have performed your duties honestly and well. It is highly important that the tax imposed by law upon each individual shall be fairly and honestly ascertained, in order that the due proportion of tax may be assessed on each. This is the main object of the assessment of property for taxation under our laws. Be very careful that you find all property that under the law shall be listed for taxation, and let none escape. You should make proper inquiry as to moneys and credits, as this class of property is more likely to escape taxation, unless extra efforts are made to have it returned. Be sure that you secure returns from all administrators, guardians, trustees, etc. I call your special attention to section 2797, with reference to newly platted towns or additions thereof; also to section 2753, with reference to new structures, and I want to emphasize your duty in this particular, in order that every new structure built during the year, prior to April 7, 1901, be placed upon the tax duplicates for taxation. I want also to emphasize the duties of assessor under section 2738 and 2748, which sections have reference to the oath or affirmation first, of the party who claims to have no property for taxation; secondly, of other persons who do make returns for taxation. You will observe that persons claiming to have no property for taxation, are required to make oath to that fact, as well as the party who makes a return of property for taxation. The fact has been brought to my notice of assessors in former years, that they pay no attention to the administering of this oath, as provided in these sections. All such returns are illegal and without authority of law, and your county auditor would be justified in refusing to accept such returns. Of course you will find cases where it is an utter impossibility to have this oath administered, but such cases are provided for in section 2751 of the tax laws of Ohio. *What I insist upon is that this oath be administered in every instance where it can be and if for any cause it cannot be administered, the assessor should make a note of the fact in his return to the county auditor.* It is your special duty as assessor to see that all property is fully returned, and you are charged with this important duty. Guard against the abuse under exemption, admit of none unless plainly within the letter of the law; as we are required to administer the law *as it is* and not as we think it *should be*. The oath prescribed in section 2757 which you are required to make to the county auditor before you can draw pay for your services, is very stringent, and in order that you may make this oath without perjuring yourself, you need only to comply with the statutes governing your duties. This oath, that I have mentioned, of itself will furnish all intelligent people, a complete apology for the assessor in forcing a strict compliance with *all* the provisions of the law. If an assessor should meet difficulties that he cannot obviate, he should call upon his county auditor, and if he entertains any doubts, he will call upon this office for special instructions.

*I call your especial attention to sections 2732, 2736, 2749 and 2757 relating to the listing of personal property, the amount which may be deducted by each resident tax payer, also the oath required to be taken by each person required to list property for taxation, as well as the oath the assessor is required to make upon filing his returns with the county auditor. See that you comply with these requirements.*

With the constitution and laws in your hands, go forth to duty, and in discharging that duty, do so without fear or favor.

Yours very truly,

W. D. GUILBERT, Auditor of State.





336.23  
OH 31  
1904

THE  
TAX LAWS OF OHIO

AS CODIFIED AND REVISED FOR 1904,

SO FAR AS THE SAME RELATE TO

ASSESSMENT OF PERSONAL PROPERTY

BY TOWNSHIP AND WARD ASSESSORS, TO WHICH IS APPENDED, REVISED  
INSTRUCTIONS TO COUNTY AUDITORS AND PERSONAL  
PROPERTY ASSESSORS, FOR THE YEAR 1904.

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BY THE AUDITOR OF STATE.



SPRINGFIELD, OHIO:  
THE SPRINGFIELD PUBLISHING COMPANY,  
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33070  
09.37  
1904

## AN ACT.

To revise and consolidate the general statutes of Ohio, passed and took effect January 1, 1880.

*Be it enacted by the General Assembly of the State of Ohio:*

SECTION 166. The auditor of state shall, from time to time, prepare and transmit to the auditors of the several counties in the state, such forms of returns to be made by them to his office, and such instructions upon any subject affecting the state finances, or the construction of any statute, the execution of which devolves in part upon county auditors and which affects the interests of the state, as he deems conducive to the best interests of the state; and the county auditors and all local officers acting under such laws shall observe and use such forms and obey such instructions.

Shall prepare forms and instructions for county auditors who shall observe the same

## TITLE XIII.

### TAXATION.

#### CHAPTER I.

##### DEFINITIONS, AND PROPERTY TO BE TAXED.

SECTION 2730. In this title, the terms "real property" and "land" shall be held to mean and include not only land itself, whether laid out in town lots or otherwise, with all things contained therein, but also, unless otherwise specified, all buildings, structures and improvements, and fixtures of whatever kind thereon, and all rights and privileges belonging, or in any wise appertaining thereto; the terms "investment in bonds" shall be held to mean and include all moneys, in bonds, or certificates of indebtedness, or other evidences of indebtedness of whatever kind, whether issued by incorporated or incorporated companies, towns, cities, villages, townships, counties, states or other incorporations by the United States, held by persons residing in this state, whether for themselves or others; the terms "investments in stocks" shall be held to mean and include all moneys invested in the capital or stock of any bank, whether incorporated under the laws of this state or the United States, or any association, corporation, joint stock company or other company, the capital or stock of which is or may be divided into shares, which are transferable by each owner without the consent of the other partners or stockholders, for the taxation of which no special provision is

Definitions of particular terms.

Real property and lands.

Investments in stocks.

Investments in bonds.

Personal prop-  
erty.

made by law, held by persons residing within this state, either for themselves or others; the terms "personal property" shall be held to mean and include, first, every tangible thing, being the subject of ownership, whether animate or inanimate, other than money, and not forming part of any part or parcel or real property, as hereinbefore defined; second, the capital stock, undivided profits, and all other means not forming part of the capital stock of every company, whether incorporated or unincorporated, and every share, portion or interest in such stock, profit or means, by whatsoever name the same may be designated, inclusive of every share, portion, right or interest, either legal or equitable, in and to every ship, vessel or boat, of whatsoever name or description, used or designed to be used, either exclusively or partially, in navigating any of the waters within or bordering on this state, whether such ship, vessel or boat shall be within the jurisdiction of this state, or elsewhere, and whether the same shall have been enrolled, registered or licensed at any collector's office, or within any collection district in this state or not; third, the money loaned on pledge or mortgage of real estate, although a deed or other instrument may have been given for the same, if between the parties the same is considered as security merely; the term "money," or "moneys," shall be held to mean and include any surplus or undivided profits held by societies for savings or banks, having no capital stock, gold and silver coin, bank notes of solvent banks in actual possession, and every deposit which the person owning, holding in trust, or having the beneficial interest therein, is entitled to withdraw in money on demand; the term "credits" shall be held to mean the excess of the sum of all legal claims and demands, whether for money or other valuable things, or for labor or service due, or to become due, to the person liable to pay taxes thereon, including deposits, in banks, or with persons in or out of this state, other than such as are held to be money, as hereinbefore defined, when added together (estimating every such claim or demand at its true value in money), over and above the sum of legal bona fide debts owing by such person; but in making up the sum of such debts owing, there shall be taken into account no obligation to any mutual insurance company, nor any unpaid subscription to the capital stock of any joint stock company, nor any subscription for any religious, scientific, literary or charitable purpose; nor any acknowledgment of any indebtedness unless founded on some consideration actually received and believed at the time of making such acknowledgment to be a full consideration therefor; nor any acknowledgment made for the purpose of diminishing the amount of credits to be listed for taxation; nor any greater amount or portion of any liability as surety, than the person required to make the statement of such credits believes that such surety is in equity bound and will be compelled to pay, or to contribute in case there be no securities; provided that pensions re-

Money or  
moneys.

Credits.



ceivable from the United States shall not be held to be credits; and no person shall be required to take into account in making up the amount of credits a greater portion of any credits than he believes will be received or can be collected, or any greater portion of any obligation given to secure the payment of rent than the amount that shall have accrued on any lease, and remain unpaid; words importing the masculine gender shall apply to females also, and the word "person" or "party," or other word importing the singular number, shall be held to include firms, companies, associations and corporations, and all words in the plural number shall apply to single individuals also, in all cases in which the spirit and intent may require it. [56 v. 175, § 1; 71 v. 96, § 78; 75 v. 436, § 1; 76 v. 28, § 1; 95 v. 533.]

Masculine and  
feminine gen-  
der.

Singular and  
plural.

SEC. 2731. All property, whether real or personal, in this state, and whether belonging to individuals or corporations; and all moneys, credits, investments in bonds, stocks or otherwise of persons residing in this state, shall be subject to taxation, except only such as may be expressly exempted therefrom; and such property, moneys, credits and investments shall be entered on the list of taxable property, as prescribed in this title; all tracts of land set apart for school or ministerial purposes, and sold by and under authority of law, and all lands which shall be hereafter sold by the United States shall be subject to taxation as other lands in this state immediately after such sale; but school or ministerial lands shall not be sold for taxes until the purchase money therefor shall be fully paid, but shall be returned as delinquent and continue on the duplicate, with the taxes of each year charged thereon and added to the tax and penalty due when the same became delinquent, until payment be made, by the purchaser or his assigns, of such purchase money, with the tax and penalty, or the lands resold by the county auditor pursuant to the laws now or hereafter in force for sale of such land. [56 v. 175, § 1; 71 v. 96, § 78.]

Property sub-  
ject to taxa-  
tion.

When public  
lands become  
taxable.

SEC. 2732. The following property shall be exempt from taxation:

Property ex-  
empt.

FIRST—All public school-houses, and houses used exclusively for public worship, the books and furniture therein, and the grounds attached to such buildings, necessary for the proper occupancy, use and enjoyment of the same, and not leased or otherwise used with a view to profit; all public colleges, public academies, all buildings connected with the same, and all lands connected with public institutions of learning not used with a view of profit. This provision shall not extend to leasehold estates of real property held under the authority of any college or university of learning of this state; provided, nevertheless, that all leaseholds or other estates or property whatsoever, real or personal, the rents, issues, profits and income of which have been, or

Schools and  
churches.

hereafter shall be given to any city, town, village, school district or sub-district, in this state, exclusively for the use, endowment or support of schools for free education of youth without charge, are and shall be exempt from taxation so long as such property, or the rents, issues, profits and income thereof, shall be used and applied exclusively for the support of free education by such city, town, village, district or sub-district.

Cemeteries.

Second—All lands used exclusively as graveyards, or grounds for burying the dead, except such as are held by any person or persons, company or corporation, with a view to profit or for the purpose of speculating in the sale thereof.

State and federal property.

Third—All property, whether real or personal, belonging exclusively to the state or United States.

County buildings.

Fourth—All buildings belonging to counties, used for holding courts, for jails or for county offices, with the grounds not exceeding, in any county, ten acres, on which such buildings are erected.

Poor houses.

Fifth—All lands, houses and other buildings belonging to any county, township or town, used exclusively for the accommodation or support of the poor.

Public charities.

Sixth—All buildings belonging to institutions of purely public charity, together with the land actually occupied by such institutions, not leased or otherwise with a view to profit, and all moneys and credits appropriated solely to sustaining and belonging exclusively to such institutions.

Property used for extinguishing fires.

Seventh—All fire engines and other implements used for the extinguishment of fires, with the buildings used exclusively for the safe keeping thereof, and for the meeting of fire companies, whether belonging to any town or to any fire company therein organized.

Other public property.

Eighth—All market houses, public squares or other public grounds, town or township houses or halls, used exclusively for public purposes; and all works, machinery, pipe lines and fixtures belonging to any town, and used exclusively for conveying water to such town, or for heating and lighting the same.

Not to exceed one hundred dollars may be deducted from return of personal property.

Ninth—Each individual residing in this state may deduct a sum not exceeding one hundred dollars, as exempt from taxation from the aggregate listed value of his taxable personal property of any kind, of which said individual is the actual owner, except dogs.

Soldiers' monuments.

Tenth—All funds raised and set apart for the purpose of building monuments to the fallen soldiers of the state, and all monuments and monumental buildings, when erected, shall be forever exempt from taxation for any purpose whatever. [O. L., 88, v. 95; 91 v. 393, 216.]

Property purchased by the United States.

Eleventh—Lands purchased by the United States shall, so long as said lands remain the property of the United States, and no longer, be exempt from all taxes, assessments



and other charges which may be levied or imposed under the authority of the state. [85 v. 34.]

Twelfth—All lands in the state of Ohio, on which are situated any prehistoric earthworks, and which have been or may hereafter be purchased by any person, association or company for the purpose of the preservation of said earthworks, and are not held for profit, but are or shall be dedicated to public uses as prehistoric parks, shall be exempt from taxation. [85 v. 121.]

Public parks containing prehistoric earthworks exempt from taxation.

[House Bill No. 86.]

## AN ACT.

To amend section two thousand seven hundred and thirty-three of the revised statutes of Ohio.

*Be it enacted by the General Assembly of the State of Ohio:*

SECTION I. That section two thousand seven hundred and thirty-three of the Revised Statutes be amended so as to read as follows:

SEC. 2733. All lands held under lease for any term exceeding fourteen years, and not subject to re-valuation, belonging to the state or any municipal corporation, or to any religious, scientific or benevolent society or institution, whether incorporated or unincorporated, or to trustees for free education only, and school and ministerial lands, shall be considered for all purposes of taxation as the property of the person or persons holding the same, and shall be assessed in their name. [O. L., 78, v. 32.]

Lands held by religious society, etc., and lease of more than **fourteen** years, subject to taxation.

## CHAPTER II.

### LISTING PERSONAL PROPERTY.

SEC. 2734. Every person of full age and sound mind shall list the personal property of which he is the owner, and all moneys in his possession, all moneys invested, loaned or otherwise controlled by him, as agent or attorney, or on account of any other person or persons, company or corporation whatsoever, and all moneys deposited subject to his order, check or draft, and all credits due or owing from any person or persons, body corporate or politic, whether in or out of such county; all money loaned on pledge or mortgage of real estate, although a deed or other instrument may have been given for the same, if between the parties the same is considered as security merely; the property of every ward shall be listed by his guardian; of every minor child, idiot or lunatic, having no guardian, by his father, if living, if not, by his mother, if living, and if neither father nor mother be living, by the person having such property in charge; of every wife by her husband, if of sound mind, if not, by herself; of every person for whose benefit property is held in trust, by the trustee; of every estate of the deceased person, by his executor or administrator; of corporations, whose as-

By whom personal property shall be listed.

sets are in the hands of receivers, by such receivers; of every company, firm or corporation, by the president or principal accounting officer, partner, or agent thereof; and all surplus or undivided profits held by any society for savings or bank having no capital stock, by the president or principal accounting officer. [62 v. 105, § 4; 75 v. 441, § 1; 76 v. 28, § 2.]

When personal  
property shall  
be listed.

SEC. 2735. Every person required to list property on behalf of others shall list the same in the same township, city or village in which he would be required to list it if such property were his own, but he shall list it separately from his own, specifying in each case the name of the person, estate, company or corporation to whom it belongs; all merchants' and manufacturers' stock and all personal property upon farms shall be listed in the township, city or village in which the same may be situated; and all other personal property, moneys, credits and investments, except as otherwise specially provided, shall be listed in the township, city or village, in which the person to be charged with taxes thereon may reside at the time of the listing thereof; if such persons reside within the county where the same are listed, and if not, then the township, city, or village where the property is when listed. [62 v. 105, § 4.]

Where personal  
property shall  
be listed.

SEC. 2735a. Any person who shall have had his actual or habitual place of abode in this state for the larger portion of the twelve months next preceding the day before the second Monday of April in each year, shall, for the purposes of taxation, be deemed a resident of this state, and the personal property which he is required by law to list shall be taxable therein, unless he shall on or before said day have changed his said place of abode to a place without this state with the bona fide intention of continuing actually to abide permanently without this state. The fact that any person who has so changed his actual place of abode, shall, within six months from so doing, again abide within this state, shall be prima facie evidence that he did not intend to permanently to have his actual place of abode without this state. Any such person so changing his actual place of abode, and not intending permanently to continue the same without this state not having listed his property for taxation as a resident of this state, shall, for the purpose of having his property listed for taxation within this state, be deemed to have resided on said day, and time when the same should have been listed, at his last actual or habitual place of abode within this state. And the fact that a person whose actual or habitual place of abode during the greater portion of said twelve months has been within this state does not claim or exercise the right to vote at public elections within this state, shall not of itself constitute him a non-resident of this state within the meaning of this section. Nothing herein contained shall relieve any person or property, who or which, but for this act, would be subject to taxation within this state; and no provision in this act shall be construed to repeal any statute now



in force as to the taxation of personal property. [Vol. 94, p. 162.]

SEC. 2736. Each person required to list property shall annually, upon receiving a blank for that purpose from the assessor, or within five days thereafter, make out and deliver to the assessor a statement, verified by his oath, as required by law, of all the personal property, moneys, credits, investments in bonds, stocks, joint stock companies, annuities, or otherwise, in his possession or under his control on the day preceding the second Monday of April of that year, which he is required by law to list for taxation, either as owner or holder thereof, or as parent, husband, guardian, trustee, executor, administrator, receiver, accounting officer, agent or otherwise; and also of all moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, held on the same day by another, residing in or out of this state, for and belonging to the person so listing, or any one residing in this state, for whom he is required by law to list, and not listed by such holder thereof, for taxation in this state. [O. L., 88, vol. 96.]

When property  
to be listed, as  
of what day.

SEC. 2737. Such statement shall truly and distinctly set forth, first, the number of horses and the value thereof; second, the number of neat cattle, and the value thereof; third, the number of mules and asses, and the value thereof; fourth, the number of sheep, and the value thereof; fifth, the number of hogs and the value thereof; sixth, the number of pleasure carriages (of whatever kind), and the value thereof; seventh, the total value of all articles of personal property not included in the preceding or succeeding classes; eighth, the number of watches and the value thereof; ninth, the number of piano fortes and organs, and the value thereof; tenth, the average value of the goods and merchandise which such person is required to list as a merchant; eleventh, the value of the property which such person is required to list as a banker, broker, or stock jobber; twelfth, the average value of the materials and manufactured articles which such person is required to list as a manufacturer; thirteenth, moneys, on hand or on deposit, subject to order; fourteenth, the amount of credits, as hereinbefore defined; fifteenth, the amount of all moneys invested in bonds, stocks, joint stock companies, annuities, or otherwise; sixteenth, the monthly average amount or value for the time he held or controlled the same, within the preceding year, of all moneys, credits, or other effects within that time, invested in, or converted into bonds or other securities, of the United States or of this state, not taxed, to the extent he may hold or control, such bonds or securities on said day preceding the second Monday of April, and any indebtedness created in the purchase of such bonds or securities shall not be deducted from the credits under the fourteenth item of this section; but the person making such statement may exhibit to the assessor the property covered by the first nine items of this section,

What the  
statement  
shall contain  
and in what  
order.

and allow the assessor to fix the value thereof, and in such case the oath of the person making the statement, shall be in that regard only that he has fully exhibited the property covered by said nine items. [56 v. 175, § 7; 65 v. 38, § 6; S. & S., 758.]

Persons claiming to have nothing to list must make oath to that fact.

SEC. 2738. Any person who, being called upon to list property for taxation, claims to have none, either on his own account or for others, subject to taxation shall be required by the assessors to make oath to the truth of his claim in that behalf. [56 v. 175, §8.]

Rules for valuing personal property.

SEC. 2739. In listing personal property it shall be valued at the usual selling price thereof, at the time of listing, and at the place where the same may be; and if there be no usual selling price known to the person whose duty it is to fix a value thereon, then at such price as it is believed could be obtained therefor, in money, at such time and place; investments in bonds, stocks, joint stock companies, or otherwise, shall be valued at the true value thereof, in money; money, whether in possession or on deposit, shall be entered in the statement at the full value thereof, except that depreciated circulating notes shall be entered at their correct value; every credit for a sum certain, payable either in money, property of any kind, labor or service, shall be valued at its true value in money, except that if it be for a specific article, or for a specified number or quantity of any article or articles of property, or for a certain amount of labor or services of any kind, it shall be valued at the current price of such property or of such labor or service at the place where payable; and annuities, or moneys receivable at stated periods, shall be valued at the sum which the person listing the same believes them to be worth in money at the time of listing. [Vol. 94, p. 205.]

Penalty for violating rules for valuing personal property.

SEC. 2739a. Any additions made to the tax list and duplicate by any board of equalization or county auditor shall be, as to valuations, in strict accordance with the provisions of section 2739; and any officer willfully violating any of the provisions of section 2739 or of this section, shall be deemed guilty of a misdemeanor, and on conviction thereof, before any court of competent jurisdiction, shall be sentenced by the court to pay a fine of two hundred dollars, and it hereby made the duty of the prosecuting attorney of the county to enforce the provisions of this section. [O. L., 83 v .80.]

Statement of merchants.

SEC. 2740. Every person who shall own or have in his possession, or subject to his control, any personal property, within this state, with authority to sell the same, which shall have been purchased either in or out of this state, with a view to being sold at an advance price or profit, or which shall have been consigned to him from any place out of this state for the purpose of being sold at any place within this state, shall be held to be a merchant; and when he shall be by this chapter required to make out and deliver to the assessor a statement of his other personal property, he shall



state the value of such property appertaining to his business as a merchant; and in estimating the value thereof, he shall take as the criterion, the average value of all such articles of personal property which he shall have had from time to time in his possession, or under his control during the year next previous to the time of making such statement, if so long he shall have been engaged in business, and if not, then during such time as he shall have been so engaged; and the average shall be made up by taking the amount in value on hand, as nearly as may be, in each month of the next preceding year in which the person making such statement shall have been engaged in business, adding together such amounts and dividing the aggregate amount thereof, by the number of months that the person making the statement may have been in business during the preceding year; provided, that no consignee shall be required to list for taxation the value of any property, the product of the state, which shall have been consigned to him for sale, or otherwise from any place within the state, nor the value of property consigned to him from any other place for the sole purpose of being stored or forwarded; provided, he shall, in either case, have no interest in such property, or any profit to be derived from its sale. But no person who is engaged in the business of selling on commission and who does not retain control of such property longer than forty-eight hours shall be held to be a merchant within the meaning of this act. [91 v. 351; 56 v. 175, § 11; S. & C., 1444.]

By consignee.

SEC. 2741. Whenever any transient person shall locate in any city, village or township, and shall offer to sell or otherwise dispose of any books or other goods, wares or merchandise under the name of a gift book store, or any other name or designation, it shall be the duty of the proper assessor for the time being, of the place where such person shall locate, forthwith to call upon such person, and demand of him the true value in money of all his stock in trade; and in case such person shall neglect or refuse to return the same under oath, within twenty-four hours after such demand, then it shall be the duty of said assessor to determine the same as in other cases, and in either case he shall forthwith return said valuation to the auditor of the county. [58 v. 134, § 1; 88 v. 341.]

Transient traders; their returns.

SEC. 2742. Every person who shall purchase, receive or hold personal property of any description for the purpose of adding to the value thereof by any process of manufacturing, refining, rectifying or by the combination of different materials with a view to making a gain or profit by so doing, shall be held to be a manufacturer, and he shall, when he is required to make and deliver to the assessor a statement of the amount of his other personal property subject to taxation, also include in his statement the average value estimated, as provided herein, of all articles purchased, received or otherwise held for the purpose of being used, in whole or in part, in any process or operation of manufacturing, com-

Manufacturers must list all articles used in manufacturing, refining, etc.

And all manu-  
factured arti-  
cles on hand,  
engines, etc.

binning, rectifying or refining, and, also, of all articles which were at any time by him manufactured or changed in any way, either by combination or rectifying, or refining or adding thereto, which, from time to time, he shall have had on hand during the year next previous to the first day of April annually, if so long he shall have been engaged in such manufacturing business, and if not, then during the time he shall have been so engaged. The said average value shall be ascertained by taking the value of all said property subject to be listed on the average basis, owned by such manufacturers, on the last business day of each month the manufacturer was engaged in business during the year, adding such monthly values together and dividing the result by the number of months the manufacturer was engaged in such business during the year, and the result shall be the average value to be listed. Every such manufacturer shall also list at their fair cash value, all engines and machinery of every description used, or designated to be used, in any process of refining or manufacturing (except such fixtures as shall have been considered a part of any parcel or parcels of real property), including all tools and implements of every kind used, or designed to be used for the aforesaid purpose, owned or used by such manufacturer.

By merchants  
or manufac-  
turers com-  
mencing busi-  
ness after the  
day preceding  
the second  
Monday of  
April.

SEC. 2743. When any person shall commence business as a merchant or manufacturer in any county after the day preceding the second Monday of April in any year, the average value of whose personal property employed in such business shall not have been previously entered on the assessor's list for taxation in said county, such person shall report to the auditor of the county the probable average value of the personal property by him intended to be employed in such business until the day preceding the second Monday of April thereafter. [56 v. 175, §13.]

Corporations  
generally;  
their returns.

SEC. 2744. The president, secretary, and principal accounting officer of every canal or slack water navigation company, turnpike company, plank road company, bridge company, insurance company, telegraph company, or other joint stock company, except banking or other corporations whose taxation is specially provided for, for whatever purpose they may have been created, whether incorporated by any law of this state or not, shall list for taxation, verified by the oath of the person so listing, all the personal property which shall be held to include all such real estate as is necessary to the daily operations of the company, moneys, and credits of such company or corporation within the state, at the actual value in money, in manner following: In all cases return shall be made to the several auditors of the respective counties where such property may be situated, together with a statement of the amount of said property, which is situated in each township, village, city or ward therein. The value of all movable property shall be added to the stationary and fixed property and real estate, and apportioned to such wards, cities, villages or townships, pro rata, in proportion



to the value of the real estate and fixed property in said ward, city, village or township, and all property so listed shall be subject to, and pay the same taxes as other property listed in such ward, city, village or township. It shall be the duty of the accounting officer aforesaid to make return to the auditor of state, during the month of May each year, of the aggregate amount of all property by him returned to the several auditors of the respective counties in which the same may be located. It shall be the duty of the auditor of each county, on or before the first Monday of May, annually, to furnish the aforesaid president, secretary, principal accounting officer, or agent the necessary blanks for the purpose of making aforesaid returns; but no neglect or failure on the part of the county auditor to furnish such blanks, shall excuse any such president, secretary, principal accountant, or agents from making the returns within the time specified herein. If the county auditor to whom returns are made, is of the opinion that false or incorrect valuations have been made, or that the property of the corporation or association has not been listed at its full value, or that it has not been listed in the location where it properly belongs, or in cases, where no return has been made to the county auditor, he is hereby required to proceed to have the same valued and assessed; provided, that nothing in this section shall be so construed as to tax any stock or interest in any joint stock company held by the state. Express, telegraph, and telephone companies, shall not be required to make returns under, and shall not be governed by the provisions of section 2744 of the Revised Statutes. [73 v. 139, 16.]

SEC. 2746. Personal property of every description, moneys and credits, investments in bonds, stocks, joint stock companies or otherwise, shall be listed in the name of the person who was the owner thereof on the day preceding the second Monday of April in each year; but no person shall be required to list for taxation any share or shares of the capital stock of any company, the capital stock of which is taxed in the name of such company. [56 v. 175, § 59.]

In whose name property to be listed; but stock in companies which make return of capital not to be listed by shareholder.

## BUILDING ASSOCIATIONS.

SEC. 3836-7. The shares and loans advanced to its members shall be exempt from taxation, except shares of stock upon which no loans have been made or money advanced by the company, shall be considered and held as credits, and the said members individually, shall list for taxation the number of shares held by them, and the true value thereof in money, on the day preceding the second Monday in April of each year, and the same shall be assessed at such valuation for taxation and taxed as other property. [88 v. 469.]

Taxation of building association stock.

SEC. 2747. The listing of all personal property, moneys, credits, investments in bonds, stocks, joint stock companies or otherwise, shall be made between the second

When lists to be made.

Monday of April and the third Monday of May, annually, and the assessor shall, on or before the first Monday of May, annually, leave with each person resident in his township or ward, of full age and not a married woman or insane person, a written or printed notice, requiring such person to make out for the assessor a statement of the property which, by law, he is required to list, accompanied with printed forms in blank, of the statement required; and the assessor shall, at the time he delivers such notice and blank forms, demand and receive such statement, unless such person shall require further time to make out the same, in which case he shall call for the same before the third Monday of May. [56 v. 175, §17.]

Notice and forms to be given by assessors.

Statement to be verified by oath.

County auditor shall assemble and instruct assessors and furnish them with blanks.

SEC. 2748. Every such statement shall be verified by the oath of the person making the same. [56 v. 175, § 17.]

\*SEC. 2749. The auditor of state shall, annually, on or before the first Monday of April furnish each county auditor with a blank form of statement for listing personal property, moneys, credits, investments in bonds, stocks, joint stock companies or otherwise, containing all the items required in section 2737, and such subdivisions thereof, and additional items, as he may deem necessary to secure accurate, full and honest returns and value for taxation; and county auditors, all assessors, and parties required to list all or any of the items named in said statement, shall use true copies of said blank statement, and fill up the blanks therein with the true value in money of the several items therein named; and every person or party so listing property, or other items named in said statement, shall take and subscribe an oath or affirmation according to law, to be actually administered by the assessor, to the effect (adapting the form to the capacity in which the person making the return acts), that the statement contains, as he verily believed, a true account of all the taxable personal property, moneys, credits and investments in bonds, stocks, joint stock companies, annuities or otherwise owned or controlled by such party, for his own use, or as husband, parent, guardian, trustee, executor, administrator, receiver, accounting officer, agent, factor or otherwise, and also of all moneys, credits, investments in bonds, stocks, joint stock companies or otherwise held for him, or any one residing in this state, for whom he is required by law to list by any party residing in or out of this state, and not listed for taxation in pursuance of law in this state by such holder, and every interest and right legal or equitable, of the party listing and those for whom he is required by law to list in any bonds, stocks, joint stock companies or otherwise, which he is required by law to list for taxation, and that the value affixed to each of said items is the value thereof as ascertained by the usual selling

What the oath shall contain.

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\* I respectfully suggest that on account of the increasing duties devolving upon assessors, this meeting be called as early as possible *before* the 10th of April, and that the assessors commence their work immediately thereafter.—  
AUDITOR OF STATE.



price thereof for cash, at voluntary sales thereof, at the time and place of listing, and if there be no usual selling price, then at such price as could be obtained therefor in money, at such time and place, and that it has not made any acknowledgment or agreement, or contracted any debt, without receiving an adequate consideration therefor, or resorted to any device, or created any trust, or sold or exchanged or disposed of any money, property, or effects, which were taxable in this state, for United States bonds or other non-taxable securities or moneys, for the purpose of evading taxation, or diminishing the amount of his return for taxation, and that all interest that he has or owns in any credit or evidence of indebtedness, secured in any manner upon real estate or personal property, situated outside of the county in which he resides, or in any taxable stocks or bonds or any stocks or bonds of any foreign corporation, has been duly listed by him for taxation. Each county auditor shall before the fifteenth of April, annually, issue a call to all of the assessors of his county, to meet at his office or some other place at the county seat, within five days for consultation, and said assessors shall meet as so ordered; and the auditor shall meet with said assessors, and answer such questions, and give such instructions as shall tend to a uniformity in the action of the assessors in his county, and it shall be his duty to specially call their attention to the provisions of law relating to their duties, and to the listing of property, and to require of them full compliance therewith; and the auditor shall provide and deliver to said assessors blank forms and instructions, or forward them to the township clerk immediately after said meeting of assessors. [O. L. 88 vol., p. 96.]

When county auditor shall assemble assessors.

County auditors to instruct assessors and furnish them blanks.

SEC. 2750. When any person shall refuse or neglect to make out or deliver the statement above required, or shall refuse or neglect to take and subscribe the oath thereto, the assessor shall proceed to ascertain the number of each description of the several enumerated articles of personal property and the value thereof, and the value of the unenumerated articles, and the value of the moneys, credits and investments of such person; and for this purpose the assessor may examine on oath any person or persons whom he may suppose to have a knowledge thereof. [56 v. 175, § 18.]

When assessor shall make the list.

SEC. 2751. When such failure to make or verify such statements is occasioned by the sickness or absence of the person who should make or verify the same, or by his neglect or refusal to make or verify the same, the assessor, if unable to obtain positive evidence of the items of value, may make the statement from general reputation, and his own knowledge of facts and circumstances. [56 v. 175, § 19.]

Upon what information the assessor shall act.

SEC. 2752. When any person shall have been prevented from making or verifying a statement of property for taxation, by sickness or absence, and the assessor shall have made a statement for him, he may, at any time before the assessment of taxes thereon by the county auditor,

When persons may make returns after the assessor has made return for them.

make, verify and file with the auditor the proper statement; but in such case, before the auditor shall receive such statement, the person making the same must add to the ordinary affidavit a statement, to the effect, that his failure to give to the assessor or verify such statement at the proper time, was occasioned by his sickness or absence; and on filing of such statement the auditor shall correct the statement made by the assessor. [56 v. 175, § 333.]

Assessing  
realty and new  
structures not  
before as-  
sessed.

Structures,  
trees, etc., de-  
stroyed by fire,  
cyclones, etc.

Incorrect de-  
cennial valua-  
tion.

Additions.

Listing of dogs.

SEC. 2753. At the time of taking the list of personal property, the assessor shall also take a list of real property which shall have become subject to taxation, and is not on the tax list, and affix a value thereto, according to the rules prescribed for district assessors in assessing real estate; and he shall also make and return a list of all new buildings or other structures of any kind of over one hundred dollars in value, the value of which shall not have been previously added to, or included in the valuation of the land on which such structures have been erected, specifying the tract or lot of land on which each of such structures has been erected, the kind of structure and the value which, in his opinion, has been added to such tract or lot by the erection thereof; and in case of the destruction by fire, flood, cyclone, storm or otherwise, of any structure of any kind, or of orchards, timbers, ornamental trees or groves, over one hundred dollars in value, the value of which shall have been included in any former valuation of the tract or lot on which the same stood, the assessors shall determine, as near as practicable, how much less valuable such tract, or lot is in consequence of such destruction, and make return thereof; and in case the assessor shall fail or neglect so to do, then the county or city board of equalization shall perform such duty, and the auditor shall deduct the same from the value thereof as it stands on the tax list, and if said assessor shall ascertain that at the last decennial period or annual return a mistake in the value of any improvement or betterment of any real property has occurred, or that the true value thereof has been omitted, then and in such case it shall be the duty of the assessor to return the correct value thereof, first giving notice of such action on his part to the owner or agent of his intention so to do, and such addition shall be a proper subject for the determination of the next annual board of equalization upon the petition of the owner or agent of such property being filed for the purpose, and all additions made by the assessor as contemplated by this section, as well as all such as may be made under the provision of section 2781, shall be placed upon the grand duplicate of the county, and placed in the hands of the county treasurer for collection, subject to be modified by the action of the next annual board of equalization. [Vol. 83, p. 194.]

SEC. 2754. Every dog over three months of age shall be listed, either by the owner or by the assessor in the name of the owner, without affixing any valuation thereto, but the owner may, if he so desire, affix any value thereto he



wishes, without swearing to the valuation. Every person who keeps or harbors a dog or dogs, or who knowingly permits the keeping or harboring of a dog or dogs upon his or her premises, shall for the purpose of such listing and taxation be deemed the owner thereof; and the assessor shall ascertain the owner or harborer of every dog within his territory, and for this purpose may examine under oath any person or persons he may think proper. [91 v. 145.]

SEC. 2833. In the tax list duplicate there shall be columns for the number of and per capita tax on dogs, and in addition to the proper tax on any valuation that may be fixed upon the dogs by the owners, which shall be included with the personal property valuation and taxed therewith, the auditor shall levy one dollar on each male, and spayed female dog, and two dollars on each unspayed female dog, which per capita tax shall constitute a special fund to be disposed of as provided by law; provided, that in cities of the second grade of the first class, the per capita tax provided for by this section shall be collected by the city clerk, and the city council of such cities shall provide by ordinance for enforcing the payment of the taxes on all dogs in such cities and disposing of the money derived therefrom. [O. L. 87 vol., p. 160.]

Tax on dogs.

SEC. 2755. Each assessor shall, on or before the third Monday of May, annually, make out and deliver to the county auditor, in tabular form and alphabetical order, a list or lists of the names of the several persons, companies or corporations, in whose names any personal property, moneys, credits or investments shall have been listed, either by such persons, companies or corporations, or by himself, placing separately, in appropriate columns, opposite each name, the aggregate value of the several species of property enumerated in section 2737, as listed, and the number of dogs, and when the value is given by the owner, such valuation, making separate lists of persons residing out of any incorporated town, and of persons who are residents of any incorporated town, or who are residents of any special or separate school district; the columns shall be accurately added up, and in every case in which any person whose duty it is to list any property for taxation, shall have refused or neglected to list the same, when called on for that purpose or to take and subscribe the oath in regard thereto, when required, the assessor shall enter opposite the name of such person, in an appropriate column, the words "refused to list," or "refused to swear," and in every case in which any person required to list property, shall have been absent or unable from sickness to list or swear, the assessor shall enter opposite the name of such person, in the proper column, the word "absent," or "sick." [74 v. 99, § 20.]

Returns to be made by the assessor.

SEC. 2756. At the time of delivering the list named in the next preceding section, the assessor shall also deliver to the auditor all the statements of property which he shall have received from persons required to list the same, and

Assessors to return also the original statements properly arranged.

also those prepared by himself, all arranged in alphabetical order; and the auditor shall carefully preserve the same in his office for at least one year. [56 v. 175, § 21.]

Oaths of assessors to return.

SEC 2757. The assessor, upon making return to the auditor of the lists and statements, shall take and subscribe an oath to the effect following, which may be administered by the auditor or any officer authorized to administer oaths:

I....., assessor for ....., in the county of....., do solemnly swear that the value of all personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, of which a statement has been made to me by the person required by law to list the same, is truly returned as set forth in such statement; that in every case where by law I have been required to ascertain the items and value of the personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, of any person, company, or corporation, I have diligently, and by the best means in my power, endeavored to ascertain the same; and that, as I verily believe, a full list, with the value thereof, estimated by the rules prescribed by law, is set forth in the annexed return; that in no case have I knowingly omitted to demand of any person, of whom by law I was required to make such demand, a statement of the description and value of personal property, or of the amount of moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, which he was required to list, or failed to endorse on any return made by me in cases in which the owner refused or neglected to list, or swear, the words, "refused to list," or "refused to swear," or failed to swear as required by law, any party who purports to have been sworn as returned by me, or in any way connived at any violation or evasion of any of the requirements prescribed by law in relation to the listing or valuation of property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, of any kind, for taxation, and that I have returned to the county auditor the original statements made to me, or which I have made, and also the statistics which by law I am required to procure and return. [O. L. 88, v. 98.]

Action of auditor upon false returns or evasion of return.

[Sections 2758 to 2759, inclusive, relative to unincorporated banks and bankers, and incorporated banks, whose returns for taxation are to be made to the county auditor, and not to the assessor.]

[Sections 2770 to 2776, inclusive, relate to the assessment of the property of railroads, the returns for the taxation of which are to be made to the county auditors and the assessment of values to be made by them.]

[Sections 2777 to 2780, inclusive, relate to the assessment of the property of express and telegraph companies, which are to be made to the auditor of state, and not to the assessors.]



## CORRECTION OF RETURNS.

SEC. 2781. If any person whose duty it is to list property or make a return thereof for taxation, either to the assessor or county auditor, shall in any year or years make a false return or statement, or shall evade making a return or statement, the county auditor shall for each year, ascertain as near as practicable, the true amount of personal property, moneys, credits and investments that such persons ought to have returned or listed for not exceeding the five years next prior to the year in which the inquiries and corrections provided for in this and the next section are made; and to the amount so ascertained as omitted, for each year he shall add fifty per centum, multiply the omitted sum or sums, and [as] increased by said penalty by the rate of taxation belonging to said year or years, and accordingly enter the same on the tax lists in his office, giving a certificate therfor to the county treasurer, who shall collect the same as other taxes.

SEC 2. That said section 2781 of the Revised Statutes, as amended April 14, 1886, be and the same is hereby repealed; and this act shall take effect on its passage. [O. L., 90, v. 233-4.]

SEC. 2782. The county auditor, if he shall have reason to believe or be informed, that any person has given to the assessor a false statement of the personal property, moneys or credits, investments in bonds, stocks, joint stock companies, or otherwise, or that the assessor has not returned the full amount required to be listed in his ward or township, or has omitted or made an erroneous return of any property, moneys, or credits, investments in bonds, stocks, joint stock companies, or otherwise, which are by law subject to taxation, shall proceed, at any time before the final settlement with the county treasurer, to correct the return of the assessor, and to charge such persons on the duplicate with the proper amount of taxes; to enable him to do which he is hereby authorized and empowered to issue compulsory process, and require the attendance of any person or persons whom he may suppose to have a knowledge of the articles, of value of the personal property, moneys, or credits, investments in bonds, stocks, joint stock companies, or otherwise, and examine such person or persons, on oath, in relation to such statement or return; and it shall be the duty of the auditor, in all such cases, to notify every such person, before making the entry on the tax list and duplicate, that he may have an opportunity of showing that his statement, or the return of the assessor, was correct; and the county auditor shall, in all such cases, file in his office a statement of the facts or evidence upon which he made such correction; but he shall, in no case, reduce the amount returned by the assessor, without the written assent of the auditor of state, given on a statement of facts submitted by the county auditor. In all cases in which any person shall

In case of false statement of personal property, duty of auditor.

Costs and expenses under this action—who to pay them.

make a false statement of the amount of property for taxation, to evade the payment of taxes, in whole or in part, the person making such false statement shall be liable for, and pay all costs and expenses that may be incurred under the provisions of this section, and the same fee and costs shall be allowed and paid as are now or may be allowed by law for similar services, and if not paid, may be collected before any justice of the peace of the proper county, by suit in the name of the county commissioners; but in all cases under this section, where the statement shall be found correct, and no intention to evade the payment of taxes, the costs and expenses incurred under this section shall be paid out of the county treasury of the proper county, on the order of the county auditor. [56 v. 175, § 34.]

## PENALTIES.

### Penalties.

SEC. 2783. When any person summoned to appear before the county auditor and give testimony, under the provisions of the next preceding section, or in proceeding against companies or corporations required to make return to the county auditor for taxation, shall neglect or refuse to appear, or shall neglect or refuse to answer any question that may be put to him by the auditor touching the matter under examination, the auditor shall apply to the probate judge of the county to issue a subpœna for the appearance of such person before him; and on the application of the county auditor it shall be the duty of the probate judge to issue a subpœna for the appearance of such person forthwith before him to give testimony; and if any person so summoned shall fail to appear, or appearing shall fail to testify, he shall be subject to like proceedings and penalties for contempt as witnesses in actions pending in the probate court. [58 v. 47, § 2; 64 v. 204, § 13.]

Assessors to return the fact when parties refuse to list or swear.

Auditor to add fifty per cent. on the amount returned or ascertained when parties refuse to list or swear.

SEC 2784. The assessor shall in every case in which any person, company, or corporation refuses or neglects to make return, or, on being requested to do so, refuses or neglects to swear to the same, shall return the facts of such refusal or neglect by the words "refused to list," or "refused to swear," as the case may be; and in every such case in which any company or corporation whose duty it is to make return of taxable property to the auditor refuses or neglects to make or verify such return, the auditor shall add to the amount returned, or ascertained, fifty per centum of such amount, and the amount thus increased shall be the basis of taxation for that year. [O. L. 86, v. 190.]

Filing away tax statements—how done.

SEC. 2785. It shall be the duty of the county auditor, in filing away the statements of the taxable property of the individual tax payers, as returned by the township assessor, in pursuance of law, to file the statements aforesaid, returned from the different townships, in separate bundles, each township by itself, instead of filing each statement separately. The county auditor shall be allowed and paid

Auditor's fees therefor.



out of the county treasury, the sum of twenty-five cents and no more, for filing away the statements of taxable property, in each township in his county. [56 v., p. 128, §46.]

[Sections 2786 to 2793, inclusive, apply exclusively to the decennial assessment of real estate.]

SEC. 2794. Any \* \* \* township or ward assessor, who shall deem it necessary to enable him to complete within the time prescribed, the listing and valuation of the property, moneys and credits of his \* \* \* township or ward, may with the approbation of the county auditor, appoint some well qualified citizen of this county or township, to act as assistant, and assign to him such portion of his \* \* \* township, or ward, as he shall think proper; and each assistant so appointed, shall within the division of such \* \* \* township, or ward, assigned him, under the direction of the assessor, after giving bond and taking an oath as prescribed by law, perform all duties enjoined upon, vested in, or imposed upon assessors by the provisions of law. [56 v., p. 175, § 49.]

Assessors may appoint assistants.

[Section 2795 refers to the per diem of real estate assessors.]

SEC. 2796. Every \* \* \* township, or ward assessor or assistant who shall in any case refuse or knowingly neglect to perform any duty enjoined on him by law, or who shall consent to or connive at any evasion of the provision of this chapter, whereby any property required to be assessed shall be unlawfully exempted, or the valuation thereof entered at less than its true value, shall, for every such neglect, refusal, consent, or connivance, forfeit and pay to the state not less than two hundred dollars, nor more than one thousand dollars, to be recovered by action. [56 v., p. 175, § 52.]

Penalty for misconduct of district, township or ward assessors.

Any assessor who shall willfully omit to return any property for taxation or any auditor who shall willfully omit any property from the tax duplicate that is liable for taxation, or any person conspiring to willfully increase the number or amount of any tax omissions shall, upon conviction thereof, pay a fine not exceeding two hundred dollars, or be imprisoned in the county jail not exceeding sixty days, or both. [O. L. vol. 85, p. 171, § 2.]

Penalty for tax omissions.

SEC. 2797. Whenever a person or persons shall lay out any town or addition to any town, he or they shall, before the plat thereof is recorded, present the same to the county auditor, who shall cause the assessor of the proper locality to assess and return the true valuation of each lot or parcel of land described in such plat, in the same manner as new structures are valued; and thereupon such lots or parcels shall be entered upon the tax list in lieu of the land included therein; but in making such valuation regard shall be had to the next preceding decennial valuation of real estate, so with adjacent lands and lots according to such decennial valuation. [63 v., p. 174.]

Plats for new town or addition to be presented to auditor for assessment.

[All the remaining sections of this chapter refer exclusively to decennial assessment of real estate.]

## DUTIES OF ASSESSORS.

## ASSESSOR.

**Bond.**

SEC. 1517. Before entering upon the discharge of his duties the assessor shall give bond, with two or more freehold sureties, approved by the trustees, in such sum as they determine, but not less than one thousand dollars, payable to the state, and conditioned for the faithful and impartial discharge of his duties according to law; which bond, with his oath of office endorsed thereon, shall be deposited with the township clerk and duly recorded by him as in other cases, and a certified copy thereof shall have the same effect; but in case of an appointment of an assessor by the county auditor the amount of his bond, not less than one thousand dollars, may be fixed, and the sureties therein approved by the auditor or by the trustees. [O. L. 86, vol., p. 91.]

**What vacates the office.**

SEC. 1518. If any person elected assessor fails to give bond and take the oath of office for one week after his election, the office shall be considered vacant, and thereupon the county auditor shall fill the vacancy by appointing an elector of the township to the office. [56 vol., p. 156, § 2.]

**Clerk to notify auditor of qualifications. If notice not received by third Monday of April, office vacant.**

SEC. 1519. The clerk shall immediately upon the assessor qualifying notify the county auditor of the fact; and if the auditor does not receive such notice on or before the third Monday of April, he shall regard the office as vacant and fill the same as aforesaid. [56 vol., p. 156, § 2.]

**General duties of assessors.**

SEC. 1520. The assessor shall make a list and valuation of all property in his township or precinct now or hereafter taxable, and discharge such other duties as may be imposed upon him by law. [56 vol., p. 156, § 6.]

## ASSESSOR MUST ADMINISTER OATH.

**Assessors required to administer an oath.**

SEC. 1521. The assessor is authorized and required to actually administer an oath, as required by law, to every person upon whom he calls to list property for taxation, and to personally urge and insist upon a strict compliance with law in the making of said list. Should the assessor neglect to administer said oath, or knowingly omit the performance of any other duty, he shall be guilty of a misdemeanor, and for every such offense he shall, upon conviction, be fined not less than ten nor more than two hundred dollars, and stand committed until the fine and costs are paid, but shall not be liable for failure to administer such oath if such person decline to take such oath or is unable from sickness or absence. [O. L. 86, vol., p. 162.]

**Enumeration of male inhabitants over twenty-one years, once in every four years.**

SEC. 1527. Each assessor, at the time of taking a list of property for taxation in the year one thousand eight hundred and eighty-three, and every fourth year thereafter, shall take the enumeration of all the male inhabitants above the age of twenty-one years, residing in his township or precinct, on the day preceding the second Monday of April in the same year, designating such of them as are of African descent by the word "colored;" and he shall make out a list of the persons



so enumerated in alphabetical order, and return the same to the clerk of the court of common pleas, at the time of making return of lists of property for taxation to the county auditor; and on failure of any assessor to make or return such enumeration, as herein required, he shall forfeit and pay to the state any sum not more than fifty nor less than five dollars, to be recovered by action. [60 vol., p. 65, §§ 1, 3.]

## DUTIES OF COUNTY OFFICERS.

SEC. 1528. The county auditor shall furnish to all assessors all blanks needed by them for the listing of property, gathering and returning statistics and other official duties, which shall be paid out of the county treasury. [58 vol., p. 40, § 2.]

Auditor shall furnish all blanks.

[Sections 1529 to 1534, inclusive, not applicable.]

## COMPENSATION OF ASSESSORS.

SEC. 1535. Each assessor shall be paid out of the county treasury, two dollars per day for the time during which he is necessarily engaged in the performance of his duties; and he shall make out an account in detail, giving the date of each day on which he was thus engaged, and verify the same by oath, which the county auditor is authorized to administer; and if the auditor is satisfied that such account is correct, he shall draw his warrant on the county treasurer for the amount thereof; but in no case shall such warrant be drawn until the assessor has filed with the auditor his lists of assessments accurately made out, and the assessments returned to him, and the book on which the original assessments were made; nor until the assessor has filed with the auditor the statistics and enumeration required of him by law, and the auditor is satisfied that the same are as full and accurate as could be made. [75 vol., p. 100, § 7.]

Assessor's fees.

## STATISTICAL DUTIES OF ASSESSORS.

### SECRETARY OF STATE—STATISTICS.

SEC. 139. The secretary of state shall, annually, prepare from the official reports, and from whatever other reliable sources he may have access to, as full, accurate and intelligible tables of the statistics of Ohio as may be in his power, and report the results of his labors to the general assembly at its next meeting. [65 vol., p. 92, § 1.]

Secretary to gather and report statistics.

SEC. 140. Every state, county and other officer under the laws of this state, shall answer fully and promptly, without compensation, such special and general questions as the secretary may propose with the view of securing statistical information; and in case any officer refuses or neglects to furnish promptly full and accurate answers to any such questions or question, he shall forfeit and pay a sum not more than fifty dollars nor less than five dollars, to be recov-

All officers required to answer his questions for this purpose.

Penalty for neglect and how recovered.

ered by civil action in the name of the state; and whenever so directed by the secretary of state, the prosecuting attorney of the proper county shall institute and prosecute such action and pay the amount collected into the county treasury. [65 vol., p. 92, § § 2, 3.]

Statistics re-  
turned to other  
officers shall be  
transferred to  
Secretary of  
State.

SEC. 141. All classes of statistics now returnable, or hereafter made returnable to the auditor of state, attorney-general or other officer, shall be by him transferred to the secretary of state, subject, however, to the use of such officer so far as necessary in the discharge of his duties. [65 vol., p. 92, § 4.]

#### STATISTICS TO BE RETURNED BY ASSESSOR.

Statistics to  
be gathered  
by assessors  
and returned.

SEC. 1522. [As amended March 23, 1883, vol. 80, p. 68.] The assessor shall, annually, at the time of taking the lists of personal property for taxation, require and take for each person, company and corporation in his township or precinct, the statements following, verified by oath, for the preceding year:

#### *Agriculture.*

The number of sheep killed by dogs and their value, and the number of sheep injured by dogs, and the estimate of the amount of damages by such injury; the number of acres to put in wheat, rye, barley, corn, oats and buckwheat, and the number of bushels of such produced; the number of acres of timothy and other grasses, except clover, and the number of tons of grass (hay) and the bushels of seed produced therefrom; the number of acres in clover, the number of tons of hay made therefrom, the number of bushels of seed obtained therefrom; and the number of acres of clover ploughed under for manure; the number of acres planted in tobacco, and the number of pounds obtained therefrom; the number of acres put in flax, and the number of pounds of fibre gathered and the number of bushels of seed obtained; the number of acres planted in sorgo, and the number of gallons of syrup and pounds of sugar manufactured; the number of pounds of maple sugar, and the number of gallons of maple syrup manufactured; the number of pounds each of butter and cheese manufactured; the number of acres planted in potatoes, and the number of bushels produced; the number of acres planted in sweet potatoes, and the number of bushels produced; the number of acres in vineyard, the number of acres planted within the year and the number of pounds of grapes gathered and the number of gallons of wine produced; the number of pounds of wool shorn; the number of acres in orchard, and the number of bushels of apples, peaches, cherries, plums and pears produced; the number of acres used for pasture and number of acres not cultivated or pastured; the number of hives of bees, and the number of pounds of honey produced; the number of dozens of eggs shipped to places beyond the state; also



the number of acres sowed, planted, or to be sowed or planted in wheat, rye, barley, oats, corn and potatoes for the harvest of the then present year.

### *Investments.*

The amount of United States bonds owned; the amount of legal tender notes or moneys exempt from taxation; and the amount of state bonds or certificates.

### *Social.*

The number of marriages between persons related to each other by blood, and the degree of such relationship; the number of persons born with imperfect senses or idiotic; and how many such persons are the offspring of parents related to each other by blood; the number of houses of prostitution and assignation, and the number of prostitutes. [65 vol., p. 66, § 1; 66 vol., p. 351, § 1; 74 vol., p. 177, § 10.]

SEC. 1523. The assessor shall make return of all the preceding statistics to the county auditor at the same time he returns the list of personal property for taxation; and the county auditor shall make return to the auditor of state on or before the first day of August, annually, of all statistics returned to his office, except those statistics under the head of agriculture, which he shall return to the state board of agriculture on or before the tenth day of July, annually, and said secretary of agriculture shall compile and publish the same in the monthly crop and stock bulletins and annual report issued by the state department of agriculture. [68 vol., p. 95, § 2; 93 v., p. 14.]

Assessor's return of statistics.

SEC. 1524. If any assessor shall neglect or refuse to make out and return statistics, as herein required, he shall forfeit and pay to the state any sum not more than one hundred dollars nor less than twenty dollars, to be recovered by action, which shall be brought by the prosecuting attorney on the request of the auditor of state; and the amount recovered, less the prosecuting attorney's fee of ten per centum, shall be paid into the state treasury to the credit of the school fund. [68 vol., p. 95, § 2.]

Penalty on assessors for not making out and returning statistics.

SEC. 1525. Any person, company, or corporation, who shall refuse to make out and deliver a statement of the facts, or of any of them herein required, shall forfeit and pay to the state any sum not more than one hundred dollars, nor less than fifty dollars, to be recovered and paid as in the next preceding section provided as to penalty on an assessor. [66 vol., p. 351, § 2.]

Penalty on persons for refusing to make statements.

SEC. 1526. Each assessor, at the time of taking a list of property for taxation in the year one thousand eight hundred and eighty-two, and every fourth year thereafter, shall take an enumeration of all the deaf and dumb, blind, insane and idiotic persons, whose actual place of residence is in any family, jail or infirmary in his township or precinct, on the

Quadrennial enumeration of deaf and dumb, blind, insane and idiotic persons.

day preceding the second Monday of April, together with their names in full, their age and the duration of their muteness, blindness, insanity or idiocy; and he shall make out a list of said deaf and dumb, blind, insane and idiotic persons, designating those in each class, and the names of their parents or guardians, and postoffice address; and he shall return the same to the county auditor on or before the third Monday in May of the same year. [Vol. 63, 64.]

*Be it enacted by the General Assembly of the State of Ohio:*

[4364-9.] SEC. 1. That upon the business of traffick-  
ing in spirituous, vinous, malt or any intoxicating liquors,  
there shall be assessed, yearly, and shall be paid into the  
county treasury, as hereinafter provided, by every person,  
corporation or co-partnership engaged therein, and for each  
place where such business is carried on by or for such per-  
son, corporation or co-partnership, the sum of \$350.

[4364-13.] SEC. 5. That every assessor shall return to  
the county auditor, with his other returns, a statement upon  
a blank to be furnished by such auditor for that purpose, as  
to every place within his jurisdiction where such business is  
conducted, showing the name of the person, corporation or  
co-partnership engaged therein, a brief and accurate descrip-  
tion of the premises where the same is conducted, and by  
whom owned; said statement shall be signed and verified  
before such assessor by such person, corporation or co-part-  
nership. And if such person, corporation or co-partnership  
shall, on demand, refuse, or fail to furnish the requisite in-  
formation for such statement, or to sign or verify the same,  
such fact shall be returned by the assessor, and thereupon  
such assessment on said business shall be four hundred dol-  
lars. And if any assessment aforesaid shall not be paid when  
due, there shall be added a penalty thereto of 20 per cent.,  
which shall be collected therewith.

## AN ACT.

*Be it enacted by the General Assembly of the State of Ohio:*

Annual tax up-  
on wholesale  
business of  
trafficking in  
cigarettes or  
cigarette  
wrappers or  
substitutes for  
either.

SECTION 1. That upon the wholesale business of traf-  
ficking in cigarettes, or cigarette wrappers, or any substitute  
for either, there shall be assessed annually, and shall be paid  
into the county treasury as hereinafter provided, by such  
person, firm, company, corporation or co-partnership, en-  
gaged therein, for each place where such business is carried  
on by or for such person, firm, company, corporation or co-  
partnership, the sum of thirty (\$30.00) dollars.

Annual tax  
upon retail  
business.

SECTION 2. That upon the retail business of trafficking  
in cigarettes or cigarette wrappers, or any substitute for  
either, there shall be assessed annually, and shall be paid into  
the county treasury as hereinafter provided, by each person,  
firm, company, corporation or co-partnership, engaged  
therein, for each place where such business is carried on by



or for such person, firm, corporation or co-partnership, the sum of fifteen (\$15.00) dollars.

SECTION 4. That every assessor shall return to the county auditor, with his other returns, a statement upon a blank to be furnished by such auditor for that purpose, of every place in his jurisdiction where such business is conducted, showing the name of the person, firm, company, corporation or co-partnership engaged therein, a brief and accurate description of the premises where the same is conducted, and by whom owned; said statement shall be signed and verified to such assessor by such person, firm, company, corporation or co-partnership. If such person, firm, company, corporation or co-partnership shall, on demand, refuse or fail to furnish the requisite information for such statement, or sign or verify the same, such fact shall be returned by the assessor, and thereupon such assessment on such business shall be double the amount provided in section 1 or 2, as the case may be. [O. L. 91 v. 311 12-13-14.]

Assessor's returns.

SECTION 2. \* \* \* Any county auditor, township assessor, city or ward assessor, who shall fail or refuse to perform any of the duties required of him by this act, shall be deemed guilty of a misdemeanor, and upon conviction shall be fined in a sum not less than five dollars nor more than one hundred dollars for each and every offense. [O. L. v. 91, p. 202.]

Penalty.

# REVISED INSTRUCTIONS

TO

COUNTY AUDITORS AND PERSONAL PROPERTY ASSESSORS.

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OFFICE OF THE AUDITOR OF STATE,

COLUMBUS, OHIO, 1904.

The codified tax law, which embodies in one act all the provisions that had heretofore been contained in various acts of supplements, is to be found in the preceding pages, and under which personal property, moneys, credits and effects are to be assessed for taxation for the year 1904. There are included also certain acts relating to statistics.

This codified law does not essentially differ from the former acts upon the subject, but some changes in the law, and the decision of the Supreme Court in the case of Ohio Candle Company vs. Sebastian, Treasurer (27 O. S., 459), requires important changes in these "Instructions," and also in the "Tax Notices" and "Rules for Valuing Personal Property."

County Auditors and Personal Property Assessors are directed to give earnest attention to these revised "Forms and Instructions." The object in view has been to have these important papers to conform exactly to the law, as interpreted by the Supreme Court, and also by material changes in the text and arrangement of the "Tax Notice and Rules," to enable the tax payers to understand clearly both their duty and privileges under the law. It will be seen that items 7 and 12 of the tax notice have been subdivided, and it is required of assessors and county auditors to see that these values are separately entered in the first column, as the form of the notice provides the aggregate amount being entered in the second column.

The blanks heretofore issued by some of the county auditors as aids to merchants in making up their merchandise returns under item ten (10), have been the means of misleading some *manufacturers* to whom they have been sent, as the same rule does not apply to both.

If, therefore, it shall be thought desirable to continue the use of the *Merchants'* blanks, I deem it best to direct that a *Manufacturers'* blank shall also be issued, conforming to the requirements of the law as regards the returns of "*Manufacturers' stock*" or raw material, as now understood, and that these blanks shall be plainly headed, "Form for Merchants' Merchandise Return," and "Form for Manufacturers' Return under part of item 12 of Tax Notice."

The spirit and intent of the law can be readily understood if carefully studied, and to this I earnestly invite your attention. It will be found that the object, spirit and intent of the law is, that *all property* rights, credits, moneys and effects (except only such as are especially exempted by law, or shall have been declared not taxable by the Supreme Court *while in possession of the Manufacturer*) shall be assessed for taxation at their true value in money. The attainment of this result depends, primarily, and in a large measure, upon the manner in which the auditors and assessors discharge their duties.



## THE OATH OF THE PARTY LISTING PROPERTY.

The law requires all statements of personal property to be made under oath or affirmation, and like any other oath or affirmation made in pursuance of law, the statement, must be true according to the *best of the knowledge and belief of the affiant, or he is guilty of perjury*. The oath must be administered to the party by the assessor, or some other officer authorized by law to administer oaths. The mere signing of the *jurat* or certificate by the officer (as has been the custom with some assessors) is not administering the oath. The oath must be administered precisely as in other cases of affidavits required by law, and when the party presents his list, in due form, and properly sworn to, the assessor, if the latter is satisfied of its correctness, may accept and return it to the county auditor. But if the assessor believes the party has committed an error or made a false return, he should inform the party of it, and if satisfactory explanation or correction be not made, he should make report of the facts, in writing, to the county auditor, that he or the Board of Equalization may correct the return.

Section 1521 of the Revised Statutes, as amended March 28, 1889, subjects the assessor to a penalty of not less than fifty nor more than two hundred dollars for every neglect of duty under this section. [See O. L. 86, v. 126, page 23 of this pamphlet.]

## EVADING TAXATION.

It has become notorious that many persons seek to evade their share of taxes by any means available to them in not making full return of their taxable property—especially in the 16th item of the tax list, by investing their taxable property or moneys in non-taxable securities a short time previous to the day when taxes become a lien, or by creating a debt in purchasing such non-taxable bonds or securities, and deducting it from their credits. This is not only evasion, but is strictly forbidden. [See Sec. 2737, page 9, of this pamphlet.] The assessor should exercise his utmost vigilance, not only in this, but in all cases where he has reason to suspect evasion.

It is generally charged that stock and shares of individuals of building and loan associations for the most part escapes taxation. In this respect I desire to say that it is the duty of assessors to exercise due diligence in securing full returns of all stock and shares from each person holding such stock or shares.

## REFUSING OR NEGLECTING TO LIST OR SWEAR.

If the party required to list shall refuse or neglect to list, or refuse or neglect to swear, to the number and value of all the items (except the first nine enumerated to the number of which he is required to swear), the assessor must return as to the whole amount, "*Refused to List*" or "*Refused to Swear*," as the case may be. In either case the assessor must make the return from the best information he can obtain, and the auditor must add fifty per cent. to the amount returned by the assessor. [See Sec. 2755].

## NONE BUT SWORN STATEMENTS VALID.

The assessor cannot lawfully accept any statement not sworn to in the manner above pointed out. It is the duty of the assessor, when he collects the notices previously left, to demand the oath of the party to his statement. If the party refuse or evade the oath, the assessor must make the assessment himself and return the party as refusing to swear, although the party furnish a full *unsworn* statement.

## PARTIES ABSENT FROM HOME, ETC.

If the party be absent when the assessor shall call for the list, or sick and unable to make the proper return, the assessor must make up his list and return the party *absent or sick*, as the case may be. Parties sometimes make up their list, depart from home, and leave them for the assessor without swearing to them. Such lists cannot be received as lawful returns. They may serve as more or less valuable information to the assessor in making up the return, according to the character of the party for integrity and honor. But the assessor is not legally bound to be governed thereby, and must not hesitate to alter or modify them as his information and judgment may dictate.

## EXEMPTIONS ALLOWED BY LAW.

The following personal property is expressly exempt from taxation by our tax laws, to-wit: All such property owned by the State or United States, or any public college or academy building, moneys and credits owned by any institution of public charity and used solely for the support of such institution; all buildings owned by any county, and used for holding courts, or jails or county offices and buildings owned by any county, township, or town, used exclusively for the accommodations of the poor; all buildings, fire engines and implements used for the extinguishment of fires, *owned by any town or fire company therein*; all *public* school-houses and churches used *exclusively* for public worship, with the books and furniture therein; all market-houses, city, town and township halls and water-works, machinery and fixtures owned by any town or city, and used for conveying water to such town or city (buildings may be personal property, and are therefore included in the list); all funds raised and set apart for the purpose of building monuments to the fallen soldiers of this state, and all monuments or monumental buildings when erected, and each individual who is the *actual bona fide* owner of personal property may deduct an amount therefrom *not exceeding one hundred dollars in value*. But it must be noted that it is only the actual bona fide owner of property who is entitled to this exemption of one hundred dollars. The owner cannot nominally and formally place one hundred dollars worth of property in the hands of one or more of his children or friends for the purpose of evading taxation, and return the remainder. Such a return is *false and fraudulent*, and subjects the party to all the penalties of a false return, among which is the payment of double taxes.

## EXEMPTIONS BY OTHER LAWS OF OHIO.

By common consent and contemporaneous construction of our tax laws, the necessary wearing apparel designed for the exclusive use and wear of an individual, or his or her family or dependants, and all articles of food *actually provided* and on hand for the present use and support of the owner or family, are not regarded objects of taxation. But this must be confined within very narrow limits. *Food actually provided* does not embrace live animals, grain in the bin or stack, provender for animals, or any such things, but simply the flour, bread, meat, fruit, etc., provided and on hand for the necessary *present use of the family*. *Clothing or apparel* does not include cloth, wool, yarns or other goods on hand which are intended to be used at some future time, but the necessary clothing of the family actually made up for present use.



## EXEMPTIONS BY THE LAWS OF THE UNITED STATES.

United States bonds, one-year certificates and certificates of deposit in the United States treasury or sub-treasury, which are exempt from taxation; but this does not include national bank bills. These last are obligations of banks, and taxable the same as gold and silver coin. *Deposits* with banks or persons, subject to draft on demand, are taxable as money—if payable on time, they are taxable as *credits*; and in either case they are taxable, *though the bills deposited were greenbacks*.

## WHAT PERSONAL PROPERTY TO BE LISTED.

All tangible things (not a part of real estate), all rights, interests, credits, moneys and effects, investments in bonds, stocks, joint stock companies, or otherwise, are *personal property under our tax laws*, and must be returned for taxation by the proper party, unless embraced in some of the classes of exempted or non-taxable articles above specified. This would seem to be all that is needful to be said on this subject; yet, to avoid misconception and error in a matter so vital to the public interests, I will add the following items of property, to-wit: *All bonds and other evidences of indebtedness*, of any city, county, town, township, railroad, telegraph, express or insurance company, or other corporation or company, *whether in or out of this state*, and the stock of any state or local bank, railroad, telegraph, express or insurance company, or other corporation or company *out of this state*, as well as the *bonds and stocks* of this state, except those specifically exempted by some statute of the state or any other state, territory, or foreign government, must be returned for taxation by the owners, residents of Ohio, with their other moneys, credits and investments.

## STOCKS NOT TO BE LISTED BY THE HOLDERS.

Shares of stock in banks, railroads and other companies *in Ohio*, are to be *omitted* in the returns of the holders, because the officers and agents of these companies are required by law to make the proper returns for taxation of their companies, and these returns embrace both the capital and the means of the company. In such cases the last clause of section 2746 exempts the holder of the shares from making returns thereof for taxation, except the holders of stock or shares in building associations are required to list such stock or shares individually, and are to be treated as “credits” in the hands of the individual owner. [See section 3835, on page 14 of this pamphlet.]

*But this does not apply to shares in companies or corporations outside of the State of Ohio*, except national banks, the shares in which are taxable only in the state in which the banks are located. The words “other companies” embrace all kinds of corporations or associations, the officers of which are required to return their taxable assets, of whatever character, at the value thereof, to *the auditor of the county (a)*.

## PROPERTY SOLD, BUT REMAINING IN THE HANDS OF THE VENDER.

Possession is *prima facie* evidence of the ownership of personal property; but if there has been a valid contract of sale, and the property has been designated, separate from the seller's other property, and set apart for the

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(a) In the case of *Bradley et al. v. Bauder* (36 Ohio State Records), the Supreme Court—

Held: 1. By the provision of the act of May 11, 1878 (75 O. L. 436), an owner residing in Ohio, of shares of stock in a foreign corporation, is required to list the same for taxation, notwithstanding the capital of the corporation is taxed in the State where the corporation is located.

2. The provisions of said act subjecting such shares of stock so owned to taxation in this State are not in conflict with the constitution.

This case is explanatory of Sec. 2746, R. S.—Auditor of State.

purchaser, the ownership is transferred from the seller to the purchaser; and if the property remains in the possession of the seller, he holds it only as *bailee or agent* of the purchaser, and must list it as such *in the name of the purchaser*, and list the money or other property received for it or the claim for amount or balance due or to be paid for it *in his own name*.

#### MONEYS.

Under the tax laws of Ohio and the laws of the United States, all gold and silver coin, bank notes, and *deposits with banks or persons, payable on demand*, are *moneys*, and must be returned as such, *whether in national bank notes or greenbacks*.

#### CREDITS.

The term *credit* is defined in our tax laws to mean the excess of all legal claims or demands due, or to become due, to the party required to make returns whether money, labor, services or other valuable things, including deposits *on time*, in or out of this state, over and above the aggregate amount of *legal bona fide* debts owing by such party. A claim payable in money must be listed at the full sum named in the contract, unless the obligor is insolvent, or for some reason the full amount cannot be collected, in which case it must be listed at such amount as the party listing honestly believes can be collected on it. If payable in anything other than money it must be listed at the fair market value of such thing. *Moneys* must be returned by parties residing in Ohio, whether it be in their possession or on deposit, or in care or transit, either in or out of the state; and *credits* must be listed, no matter where the evidence of the claim may be, or where the debtor or obligor may reside. *Debts can only be deducted from credits*. If, therefore, the party owes *debts* and has no credits, he cannot deduct the amount of his debts from his moneys, or the value of any other items of his return; so, if his debts exceed his credits, he can deduct an amount of his debts equal to his credits from such credits, and thus avoid any return of credits; but he cannot deduct the balance of his debt from anything else. The following quotation from the statute (section 2730) will show that all kinds of debts cannot be deducted, even from *credits*.

“But in making up the sum of such debts owing, there shall be taken into account no obligation to any mutual insurance company; nor any unpaid subscription to the capital stock of any joint stock company; nor any subscription for any religious, scientific, literary or charitable purpose; nor any acknowledgment of any indebtedness, unless founded on some consideration actually received, and believed at the time of making such acknowledgment, to be a full consideration therefor; nor any acknowledgment of debt made for the purpose of diminishing the amount of credits to be listed for taxation; nor any greater amount or portion of any liability as surety that the person required to make the statements of such credits believes that such surety is, in equity, bound and will be compelled to pay, or contribute, in case there be no securities; provided, that pensions receivable from the United States shall not be held to be credits; and no person shall be required to take into account in making up the amount of credits a greater portion of any credits than he believes will be received or can be collected, or any greater part of any obligation given to secure the payment of rent than the amount that shall have accrued on any lease and remain unpaid.” Neither can debts be created by the purchase of non-taxable bonds, or any contract for such purchase be deducted in returning credits. (a).

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(a) In the case of *H. B. Payne v. M. G. Waterson*, treasurer (37 O. S., 121), the Supreme Court—

Held: Under title 13 of the Revised Statutes relating to taxation, a person required to list property is not authorized to deduct his debts from his investments in bonds as therein defined, and to return the excess only for taxation.



## NON-TAXABLE BONDS, ETC.

Particular attention is called to section 2737. (See page 9.)

## MERCHANTS AND MANUFACTURERS.

The property to be included in the statement of merchants' stock includes much more than is generally comprehended in the term "merchandise." Section 2740 defines the person who shall be held to be a merchant, and what property is to be listed as merchants' stock, and prescribes the rule for estimating the value thereof. Under this head is included the stock of all persons who purchase and sell goods, groceries, provisions, lumber, grain, pork, flour, drugs, fuel, etc., and of all persons who deal in wheat, corn, etc., etc. It is not material whether the owner of the merchandise resides in this state or out of the state. If the business is carried on in this state by a person who resides in another state, his property or merchandise in this state is subject to taxation.

Under the term "manufacturer" are included all persons who manufacture articles of wool, cotton, hemp, leather, iron, copper, lead, wood, stone, etc., etc., and owners of forges, foundries, flouring mills, oil mills, paper mills, saw mills, soap and candle factories, merchant tailors, shoemakers, blacksmiths, coopers, saddlers, hatters, cabinet makers, etc., etc.

The property to be returned in the statement of "Manufacturers' Stock," as approved by the Supreme Court, is the monthly average value of the *material of every kind* purchased, received, or held for the purpose of adding to the value thereof by any process or operation of manufacturing, rectifying, refining or combining—and such manufacturers' material is subject to taxation only so long as it is held *in the same condition in which it was purchased or received*. While it is in that unchanged condition it is taxable as "Manufacturers' Stock."

The manufacturer must also at the same time list as a separate and distinct item the monthly average value of all articles which were at any time manufactured or changed in any way either by combination, etc., etc., which shall have been on hand during the year next previous to the first day of April annually, and the value of all tools and implements owned or used by such manufacturer, and of all engines and machinery used, or designed to be used, in his business, except such as have been appraised as part of some tract or parcel of real estate. [See O. L. vol. 88, p. 341.]

Mistakes are frequently committed in adopting a false mode of arriving at the value of the property to be returned as merchants' and manufacturers' stock. Some persons have supposed that by adding together the whole amount of merchants' purchases during the year, and dividing the sum by *twelve*, they would find the proper amount to return to the assessor for taxation. This is an error. The true mode of complying with the law is to take the amount in value on hand, as near as may be, in each month of the next preceding year in which such merchant or manufacturer has been engaged in business, adding together such amounts, and dividing the aggregate amount thereof by the number of months that such person has been engaged in business during the preceding year. Thus, if he has been in the business during the whole of the preceding year, he must put down the amount on hand in each month (to be estimated as near as may be), making twelve sums, which he will add up and divide the amount by twelve, which will give the average amount on hand during the year. So, if he has been in business a less number of months than twelve, he will proceed in like manner, dividing the amount by the number of months in each case, the true average will be found, and if he shall have been in business but one month, or less, previous to the day preceding the second Monday of April, the whole amount of this stock is the average to be listed.

## EXAMPLES.

The first example following will show the process in detail for merchants to make up their Merchandise Return under item 10 of the Tax Notice. The same process in this example can be used by manufacturers in making up their returns of manufactured articles under second part, item 12, of the Tax Notice, by substituting the word "manufactured" for "purchased."

The second example following is for the use of manufacturers in making up their "Manufacturers' Returns" under part first of item 12 of the Tax Notice.

A careful observance of these forms on the part of merchants and manufacturers will no doubt aid them much in making up their returns in accordance with the spirit and intent of the law.

FORM FOR MERCHANTS' MERCHANDISE RETURN, "ITEM 10," OF THE TAX NOTICE.

This form is intended merely as an aid to the merchant in making up his returns under item 10, and when the net amount has been thus arrived at, it is to be entered as the taxable value for item 10 of the Tax Notice.

*Monthly average value of Merchandise, as shown by the books and accounts of  
.....subject to taxation by the laws of the State of Ohio.*

Year.	Month.	Stock.	Dollars.	Dollars.	Dollars.
	April.	Stock on hand.....	.....	1,000 00	
		Purchased .....	.....	500 00	
				1,500 00	
		Sold .....	800 00		
		Less profit .....	160 00	640 00	
					860 00
	May..	Balance on hand .....	.....	860 00	
		Purchased .....	.....	800 00	
				1,660 00	
		Sold .....	600 00		
		Less profit .....	120 00	480 00	
					1,180 00
	June..	Balance on hand .....	.....	1,180 00	
		Purchased .....	.....	200 00	
				1,380 00	
		Sold .....	800 00		
		Less profit .....	160 00	640 00	
					740 00
	July..	Balance on hand .....	.....	740 00	
		Purchased .....	.....	300 00	
				1,040 00	
		Sold .....	600 00		
		Less profit .....	120 00	480 00	
					560 00
	Aug...	Balance on hand .....	.....	560 00	
		Purchased .....	.....	496 00	
				1,056 00	
		Sold .....	426 00		
		Less profit .....	116 00	310 00	
					746 00



FORM FOR MERCHANTS' RETURN—Concluded.

Year.	Month.	Stock.	Dollars.	Dollars.	Dollars.
	Sept...	Balance on hand .....	.....	746 00	
		Purchased .....	.....	54 00	
				800 00	
		Sold .....	475 00		
		Less profit .....	50 00	425 00	375 00
	Oct...	<del>Balance</del> on hand .....	.....	375 00	
		Purchased .....	.....	475 00	
		Sold .....	350 00	850 00	
		Less profit .....	25 00	325 00	525 00
	Nov..	Balance on hand .....	.....	525 00	
		Purchased .....	.....	900 00	
				1,425 00	
		Sold .....	650 00		
		Less profit .....	120 00	530 00	895 00
	Dec...	Balance on hand .....	.....	895 00	
		Purchased .....	.....	525 00	
				1,420 00	
		Sold .....	800 00		
		Less profit .....	96 00	744 00	676 00
	Jan.	Balance on hand .....	.....	676 00	
		Purchased .....	.....	134 00	
				810 00	
		Sold .....	365 00		
		Less profit .....	55 00	310 00	500 00
	Feb.	Balance on hand .....	.....	500 00	
		Purchased .....	.....	740 00	
				1,240 00	
		Sold .....	680 00		
		Less profit .....	150 00	530 00	710 00
	Mar..	Balance on hand .....	.....	710 00	
		Purchased .....	.....	80 00	
				790 00	
		Sold .....	460 00		
		Less profit .....	150 00	310 00	
		Balance on hand .....	.....	480 00	
		Divide by number of months.	.....	(12)	8,247 00
		Net monthly av. for taxation.	.....	.....	687 X

Having ascertained the monthly sums for the Tax Year, the aggregate amount is to be divided by the number of months the taxpayer has been in the business during the next year preceding, and the net monthly average is to be entered on the Tax Notice, as the taxable value for item 10.

FORM FOR MANUFACTURERS' RETURN, UNDER PART OF ITEM 12.

This form is intended merely as an aid to the manufacturer in making up his return, under part of item 12, of his "Manufacturers' Stock," or Raw Material, as required by Rule 5 of the Tax Table.

Monthly average value of "Manufacturers' Stock," or Raw Material as shown by the books and accounts of.....subject to taxation by the laws of Ohio.

Year.	Month.	Manufacturers' Stock.	Dollars.	Dollars.
	April.	Manufacturers' stock on hand.....	1,000 00	
		Purchased this month .....	500 00	
			1,500 00	
		Less used for manufacturing .....	800 00	700 00
		Balance on hand .....	700 00	
	May..	Purchased .....	800 00	
			1,500 00	
		Less used for manufacturing .....	900 00	600 00
		Balance on hand .....	600 00	
	June...	Purchased .....	600 00	
			1,200 00	
		Less used for manufacturing .....	800 00	400 00
		Balance on hand .....	400 00	
	July..	Purchased ....	800 00	
			1,200 00	
		Less used for manufacturing .....	600 00	600 00
		Balance on hand .....	600 00	
	Aug..	Purchased .....	800 00	
			1,400 00	
		Less used for manufacturing .....	600 00	800 00
		Balance on hand .....	800 00	
	Sept..	Purchased .....	700 00	
			1,500 00	
		Less used for manufacturing .....	800 00	700 00
		Balance on hand .....	700 00	
	Oct...	Purchased .....	600 00	
			1,300 00	
		Less used for manufacturing .....	500 00	800 00
		Balance on hand .....	800 00	
	Nov..	Purchased .....	900 00	
			1,700 00	
		Less used for manufacturing .....	600 00	1,100 00



## FORM FOR MANUFACTURERS' RETURN, UNDER PART OF ITEM 12.—Concluded.

Year.	Month.	Manufacturers' Stock.	Dollars.	Dollars.
	Dec.	Balance on hand .....	1,100 00	
		Purchased .....	400 00	
			1,500 00	
		Less used for manufacturing .....	500 00	1,000 00
	Jan.	Balance on hand .....	1,000 00	
		Purchased .....	300 00	
			1,300 00	
		Less used for manufacturing .....	700 00	600 00
	Feb...	Balance on hand .....	600 00	
		Purchased .....	800 00	
			1,400 00	
		Less used for manufacturing .....	900 00	500 00
	Mar..	Balance on hand .....	500 00	
		Purchased .....	1,200 00	
			1,700 00	
		Less used for manufacturing .....	900 00	800 00
		Balance on hand .....	800 00	
		Divide by number of months .....	(12)	8,600 00
			.....	716.-:-

Having by this process ascertained the monthly sums for the Tax Year, the aggregate amount is to be divided by the number of months the taxpayer has been in business during the year next preceding, and the next monthly average is to be entered on the Tax Notice, as the taxable value of raw material, for the first section of item 12.

A person who is engaged in any manufacturing business in which it is usual to be employed only a part of the year, should set down the aggregate amount on hand for each month during which he has been engaged in business, and divide the amount by whatever number of months he has been so engaged. Thus, if he has been engaged in the business for seven months, during which he has had portions of the property or stock on hand, he must set down the average value of the property or stock which he had on hand in each of the seven months, and add up these sums, and divide the amount by seven, which will give the sum to be returned in his statement.

But the manufacturer is equally "in business" whether engaged in production or in selling his products; therefore, while the work of *production only* is suspended, and the work of selling goes on in his usual place of business, he must return for taxation the monthly average value of the unused raw material on hand during the whole year in which he shall have been in business.

The fact that a manufacturer or merchant lists the average amount of his goods on hand during the year does not excuse him from listing his moneys and credits on hand the day preceding the second Monday in April. *His moneys and credits*, as well as his average of goods, *must also be listed*.

It must be noticed that the time for which the average is made is not any given *solar year*, but *the year preceding the second Monday of April*, and its *value at the place of listing*.

#### THE TIME AT WHICH THE LIABILITY FOR TAXES ATTACHES.

Although the assessment of property is to be made between the second Monday of April and the third Monday of May, annually, the lien and liability for the taxes attaches *the day preceding the second Monday in April*, and the property must be returned *in the name and the taxes charged to the party who owned it on the day preceding the second Monday of April*. No subsequent sale or disposition of the property can change this liability. (See section 2736, *ante*.)

#### BANKS, BANKERS, CORPORATIONS AND JOINT STOCK COMPANIES.

Assessors are not required to list the capital or property of any of the above named, as they are required by law to return *to the county auditor direct*. And the county auditor should, as far as practicable, furnish blanks for said returns; not, however, excusing such companies, if such blanks or forms are not furnished. (See page 19, of this pamphlet.)

#### DOGS.

Assessors and all others (including the auditor of state) whose duties are affected by the laws relating to dog taxes are to be congratulated that the present tax law simplifies the matter. The law is section 2754 in the preceding pages, and may be briefly summed up thus:

All dogs over three months old are to be listed or enumerated by the owner or the assessor—the assessor to see to it.

The owner may fix a value on his dog or dogs, which he is not required to swear to, but which value is carried out. (See item 16, Tax Notice.)

The *total number of dogs, valued and unvalued*, is to be placed as indicated in item 18.

*The amendment of 1890, O. L., 87 v., p. 16*, increases tax on “unspayed female dogs” to two dollars.

#### STATISTICS.

While the assessor has nothing to do with the assessment of the property of incorporated companies, he must, however, gather the necessary statistical information from their officers. It is just as much the duty of the assessor to gather the statistics as any other part of his duty, and it must be done accurately. Therefore, assessors are respectfully urged to pay attention to the *statistics* that they are required to gather. It is earnestly desired that, in those portions of the state where the statistics can be furnished, full and complete returns may be made.

The information thus obtained will constitute a very desirable part of the next statistical report of the secretary of state.

#### DEFINITION.

So far as the Legislature has defined the meaning of particular *words and terms* used in the tax laws of Ohio, such meaning is the law, and as such must be strictly enforced.

For the legal meaning and sense in which particular *words, terms and phrases* are used in our tax laws, I refer you generally to section 2730, on the third page of this pamphlet.

I need not tell you that the duties of the assessors are very important and require great care and attention in the discharge of the same. Mistakes or misapprehension of the law on the part of assessors very often cause much trouble, difficulty and ill-feeling among the parties affected by them. I would, therefore,



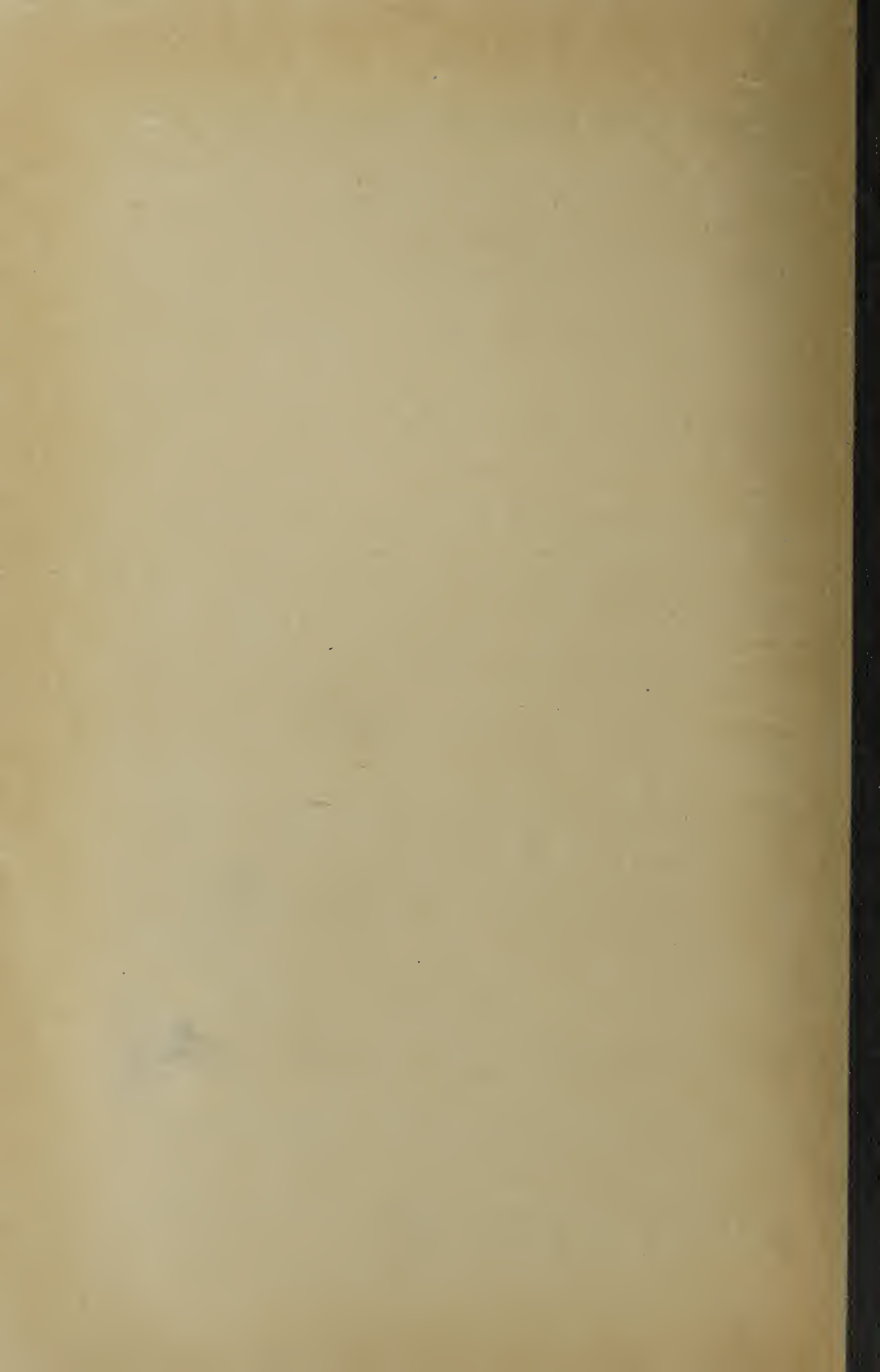
urge upon each of you the importance of becoming thoroughly acquainted with the laws as you find them in this pamphlet. Familiarize yourself with this pamphlet, let it become your text-book, make it your study day and night until your duties as assessor shall have been completed, so that when you have made your returns to the county auditor it may be said of you that you have performed your duties honestly and well. It is highly important that the tax imposed by law upon each individual shall be fairly and honestly ascertained, in order that the due proportion of tax may be assessed on each. This is the main object of the assessment of property for taxation under our laws. Be very careful that you find all property that under the law shall be listed for taxation, and let none escape. You should make proper inquiry as to moneys and credits, as this class of property is more likely to escape taxation, unless extra efforts are made to have it returned. Be sure that you secure returns from all administrators, guardians, trustees, etc. I call your special attention to section 2797, with reference to newly platted towns or additions thereof; also to section 2753, with reference to new structures, and I want to emphasize your duty in this particular, in order that every new structure built during the year, prior to April 10, 1904, be placed upon the tax duplicates for taxation. I want also to emphasize the duties of assessor under sections 2738 and 2748, which sections have reference to the oath or affirmation, first, of the party who claims to have no property for taxation; secondly, of other persons who do make returns for taxation. You will observe that persons claiming to have no property for taxation are required to make oath to that fact, as well as the party who makes a return of property for taxation. The fact has been brought to my notice of assessors in former years, that they pay no attention to the administering of this oath, as provided in these sections. All such returns are illegal and without authority of law, and your county auditor would be justified in refusing to accept such returns. Of course you will find cases where it is an utter impossibility to have this oath administered, but such cases are provided for in section 2751 of the tax laws of Ohio. *What I insist upon is that this oath be administered in every instance where it can be and if for any cause it cannot be administered, the assessor should make a note of the fact in his return to the county auditor.* It is your special duty as assessor to see that all property is fully returned, and you are charged with this important duty. Guard against the abuse under exemption, admit of none unless plainly within the letter of the law; as we are required to administer the law *as it is*, and not as we think it *should be*. The oath prescribed in section 2757 which you are required to make to the county auditor before you can draw pay for your services, is very stringent, and in order that you may make this oath without perjuring yourself, you need only to comply with the statutes governing your duties. This oath, that I have mentioned, of itself will furnish all intelligent people a complete apology for the assessor in forcing a strict compliance with *all* the provisions of the law. If an assessor should meet difficulties that he cannot obviate, he should call upon his county auditor, and if he entertains any doubts he will call upon this office for special instructions.

*I call your especial attention to sections 2732, 2736, 2749 and 2757, relating to the listing of personal property, the amount which may be deducted by each resident tax payer, also the oath required to be taken by each person required to list property for taxation, as well as the oath the assessor is required to make upon filing his returns with the county auditor. See that you comply with these requirements.*

With the constitution and laws in your hands, go forth to duty, and in discharging that duty, do so without fear or favor.

Yours very truly,

W. D. GUILBERT, Auditor of State.





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# THE TAX LAWS OF OHIO

AS CODIFIED AND REVISED FOR 1905

SO FAR AS THE SAME RELATE TO

ASSESSMENT OF PERSONAL PROPERTY

BY TOWNSHIP AND WARD ASSESSORS, TO WHICH IS APPENDED  
REVISED INSTRUCTIONS TO COUNTY AUDITORS AND  
PERSONAL PROPERTY ASSESSORS, FOR THE  
YEAR 1905.

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BY THE AUDITOR OF STATE.



COLUMBUS, OHIO:  
F. J. HEER, STATE PRINTER,  
1905.





336.63  
OF 31  
1905

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UNIVERSITY OF ILLINOIS

AN ACT.

To revise and consolidate the general statutes of Ohio, passed and took effect January 1, 1880.

*Be it enacted by the General Assembly of the State of Ohio:*

SECTION 166. The auditor of state shall, from time to time, prepare and transmit to the auditors of the several counties in the state, such forms of returns to be made by them to his office, and such instructions upon any subject affecting the state finances, or the construction of any statute, the execution of which devolves in part upon county auditors and which affects the interests of the state; and the county auditors and all local officers acting under such laws shall observe and use such forms and obey such instructions.

Shall prepare forms and instructions for county auditors who shall observe the same.

TITLE XIII.  
TAXATION.

CHAPTER I.

DEFINITIONS, AND PROPERTY TO BE TAXED.

SECTION 2730. In this title, the terms "real property" and "land" shall be held to mean and include not only land itself, whether laid out in town lots or otherwise, with all things contained therein, but also, unless otherwise specified, all buildings, structures and improvements, and fixtures of whatever kind thereon, and all rights and privileges belonging, or in any wise appertaining thereto; the terms "investment in bonds" shall be held to mean and include all moneys, in bonds, or certificates of indebtedness, or other evidences of indebtedness of whatever kind, whether issued by incorporated and unincorporated companies, towns, cities, villages, townships, counties, states or other incorporations by the United States, held by persons residing in this state, whether for themselves or others; the terms "investments in stocks" shall be held to mean and include all moneys invested in the capital or stock of any bank, whether incorporated under the laws of this state or the United States,

Definitions of particular terms.

Real property and lands.

Investments in stocks.

Investments in bonds.

Personal prop-  
erty.

Money or  
moneys.

Credits.

or any association, corporation, joint stock company or other company, the capital or stock of which is or may be divided into shares, which are transferable by each owner without the consent of the other partners or stockholders, for the taxation of which no special provision is made by law, held by persons residing within this state, either for themselves or others; the terms "personal property" shall be held to mean and include, first, every tangible thing, being the subject of ownership, whether animate or inanimate, other than money, and not forming part of any part or parcel or real property, as hereinbefore defined; second, the capital stock, undivided profits, and all other means not forming part of the capital stock of every company, whether incorporated or unincorporated, and every share, portion or interest in such stock, profit or means, by whatsoever name the same may be designated, inclusive of every share, portion, right or interest, either legal or equitable, in and to every ship, vessel or boat, of whatsoever name or description, used or designed to be used, either exclusively or partially, in navigating any of the waters within or bordering on this state, whether such ship, vessel or boat shall be within the jurisdiction of this state, or elsewhere, and whether the same shall have been enrolled, registered or licensed at any collector's office, or within any collection district in this state or not; third, the money loaned on pledge or mortgage of real estate, although a deed or other instrument may have been given for the same, if between the parties the same is considered as security merely; the term "money," or "moneys," shall be held to mean and include any surplus or undivided profits held by societies for savings or banks, having no capital stock, gold and silver coin, bank notes of solvent banks in actual possession, and every deposit which the person owning, holding in trust, or having the beneficial interest therein, is entitled to withdraw in money on demand; the term "credits" shall be held to mean the excess of the sum of all legal claims and demands, whether for money or other valuable things, or for labor or service due, or to become due, to the person liable to pay taxes thereon, including deposits, in banks, or with persons in or out of this state, other than such as are held to be money, as hereinbefore defined, when added together (estimating every such claim or demand at its true value in money), over and above the sum of legal bona fide debts owing by such person; but in making up the sum of such debts owing, there shall be taken into account no obligation



to any mutual insurance company, nor any unpaid subscription to the capital stock of any joint stock company, nor any subscription for any religious, scientific, literary or charitable purpose; nor any acknowledgement of any indebtedness unless founded on some consideration actually received and believed at the time of making such acknowledgement to be a full consideration therefor; nor any acknowledgement made for the purpose of diminishing the amount of credits to be listed for taxation; nor any greater amount or portion of any liability as surety, than the person required to make the statement of such credits believes that such surety is in equity bound and will be compelled to pay, or to contribute in case there be no securities; provided that pensions receivable from the United States shall not be held to be credits; and no person shall be required to take into account in making up the amount of credits a greater portion of any credits than he believes will be received or can be collected, or any greater portion of any obligation given to secure the payment of rent than the amount that shall have accrued on any lease, and remain unpaid; words importing the masculine gender shall apply to females also, and the word "person" or "party," or other word importing the singular number, shall be held to include firms, companies, associations and corporations, and all words in the plural number shall apply to single individuals also, in all cases in which the spirit and intent may require it. [56 v. 175, § 1; 71 v. 96, § 78; 75 v. 436, § 1; 76 v. 28, § 1; 95 v. 533.]

Masculine and  
feminine gen-  
der.

Singular and  
plural.

SEC. 2731. All property, whether real or personal, in this state, and whether belonging to individuals or corporations; and all moneys, credits, investments in bonds, stocks or otherwise of persons residing in this state, shall be subject to taxation, except only such as may be expressly exempted therefrom; and such property, moneys, credits and investments shall be entered on the list of taxable property, as prescribed in this title; all tracts of land set apart for school or ministerial purposes, and sold by and under authority of law, and all lands which shall be hereafter sold by the United States shall be subject to taxation as other lands in this state immediately after such sale; but school or ministerial lands shall not be sold for taxes until the purchase money therefor shall be fully paid, but shall be returned as delinquent and continue on the duplicate, with the taxes of each year charged thereon and added to the tax and penalty due when the same became delinquent, until payment be made, by the purchaser or his assigns, of such purchase money,

Property sub-  
ject to taxa-  
tion.

When public  
lands become  
taxable.

with the tax and penalty, or the lands resold by the county auditor pursuant to the laws now or hereafter in force for sale of such land. [56 v. 175, § 1; 71 v. 96, § 78.]

Property ex-  
empt.

SEC. 2732. The following property shall be exempt from taxation:

Schools and  
and churches.

FIRST—All public school-houses, and houses used exclusively for public worship, the books and furniture therein, and the grounds attached to such buildings, necessary for the proper occupancy, use and enjoyment of the same, and not leased or otherwise used with a view to profit; all public colleges, public academies, all buildings connected with the same, and all lands connected with public institutions of learning not used with a view of profit. This provision shall not extend to leasehold estates of real property held under the authority of any college or university of learning of this state; provided, nevertheless, that all leaseholds or other estates or property whatsoever, real or personal, the rents, issues, profits and income of which have been, or hereafter shall be given to any city, village, school district or sub-district, in this state, exclusively for the use, endowment or support of schools for free education of youth without charge, are and shall be exempt from taxation so long as such property, or the rents, issues, profits and income thereof, shall be used and applied exclusively for the support of free education by such city, town, village, district or sub-district.

Cemeteries.

Second—All lands used exclusively as graveyards, or grounds for burying the dead, except such as are held by any person or persons, company or corporation, with a view to profit or for the purpose of speculating in the sale thereof.

State and fed-  
eral property.

Third—All property, whether real or personal, belonging exclusively to the state or United States.

County build-  
ings.

Fourth—All buildings belonging to counties, used for holding courts, for jails or for county offices, with the grounds not exceeding, in any county, ten acres, on which such buildings are erected.

Poor houses.

Fifth—All lands, houses and other buildings belonging to any county, township or town, used exclusively for the accommodation or support of the poor.

Public chari-  
ties.

Sixth—All buildings belonging to institutions of purely public charity, together with the land actually occupied by such institutions, not leased or otherwise with a view to profit, and all moneys and credits appropriated solely to sustaining and belonging exclusively to such institutions.



Seventh—All fire engines and other implements used for the extinguishment of fires, with the buildings used exclusively for the safe keeping thereof, and for the meeting of fire companies, whether belonging to any town or to any fire company therein organized.

Property used for extinguishing fires.

Eighth—All market houses, public squares or other public grounds, town or township houses or halls, used exclusively for public purposes; and all works, machinery, pipe lines and fixtures belonging to any town, and used exclusively for conveying water to such town, or for heating and lighting the same.

Other public property.

Ninth—Each individual residing in this state may deduct a sum not exceeding one hundred dollars, as exempt from taxation from the aggregate listed value of his taxable personal property of any kind, of which said individual is the actual owner, except dogs.

Not to exceed one hundred dollars may be deducted from return of personal property.

Tenth—All funds raised and set apart for the purpose of building monuments to the fallen soldiers of the state, and all monuments and monumental buildings, when erected, shall be forever exempt from taxation for any purpose whatever. [O. L., 88, v. 95; 91 v. 393, 216.]

Soldiers' monuments.

Eleventh—Lands purchased by the United States shall, so long as said lands remain the property of the United States, and no longer, be exempt from all taxes, assessments and other charges which may be levied or imposed under the authority of the state. [85 v. 34.]

Property purchased by the United States.

Twelfth—All lands in the state of Ohio, on which are situated any prehistoric earthworks, and which have been or may hereafter be purchased by any person, association or company for the purpose of the preservation of said earthworks, and are not held for profit, but are or shall be dedicated to public uses as prehistoric parks, shall be exempt from taxation. [85 v. 121.]

Public parks containing prehistoric earthworks exempt from taxation.

SECTION 2732a. Any lands held and used as the place of interment of any distinguished deceased person and as the place of a monument or memorial to such deceased person, as provided for by section 3575-a of the Revised Statutes of Ohio, together with any funds or moneys raised or held for the purpose of maintaining or caring for such monument or memorial, and its place of erection shall, so long as they are held and used for said purpose, be exempt from taxation or assesment for any purpose whatsoever. [97 v. 115.]

Lands to be used as site for monument of distinguished deceased person shall be exempt from taxation.

[House Bill No. 86.]

## AN ACT.

To amend section two thousand seven hundred and thirty-three of the revised statutes of Ohio.

*Be it enacted by the General Assembly of the State of Ohio:*

SECTION I. That section two thousand seven hundred and thirty-three of the Revised Statutes be amended so as to read as follows:

Lands held by religious society, etc., and lease of more than fourteen years, subject to taxation.

SEC. 2733. All lands held under lease for any term exceeding fourteen years, and not subject to re-valuation, belonging to the state or any municipal corporation, or to any religious, scientific or benevolent society or institution, whether incorporated or unincorporated, or to trustees for free education only, and school and ministerial lands, shall be considered for all purposes of taxation as the property of the person or persons holding the same, and shall be assessed in their name. [O. L., 78, v. 32.]

## CHAPTER II.

## LISTING PERSONAL PROPERTY.

By whom personal property shall be listed.

SEC. 2734. Every person of full age and sound mind shall list the personal property of which he is the owner, and all moneys in his possession, all moneys invested, loaned or otherwise controlled by him, as agent or attorney, or on account of any other person or persons, company or corporation whatsoever, and all moneys deposited subject to his order, check or draft, and all credits due or owing from any person or persons, body corporate or politic, whether in or out of such county; all money loaned or pledge or mortgage of real estate, although a deed or other instrument may have been given for the same, if between the parties the same is considered as security merely; the property of every ward shall be listed by his guardian; of every minor child, idiot or lunatic, having no guardian, by his father, if living, if not, by his mother, if living, and if neither father nor mother be living, by the person having such property in charge; of every wife by her husband, if of sound mind, if not, by herself; of every person for whose benefit property is held in trust, by the trustee; of every estate of the deceased person, by his executor or administrator; of corporations, whose assets are in the hands of receivers, by such receivers; of every company, firm or corporation, by the president or principal accounting officer, partner, or agent thereof, and all surplus



or undivided profits held by any society for savings or bank having no capital stock, by the president or principal accounting officer. [62 v. 105, § 4; 75 v. 441, § 1; 76 v. 28, § 2.]

SEC. 2735. Every person required to list property on behalf of others shall list the same in the same township, city or village in which he would be required to list it if such property were his own, but he shall list it separately from his own, specifying in each case the name of the person, estate, company or corporation to whom it belongs; all merchants' and manufacturers' stock and all personal property upon farms shall be listed in the township, city or village in which the same may be situated; and all other personal property, moneys, credits and investments, except as otherwise specially provided, shall be listed in the township, city or village, in which the person to be charged with taxes thereon may reside at the time of the listing thereof; if such persons reside within the county where the same are listed, and if not, then the township, city or village where the property is when listed. [62 v. 105, § 4.]

When personal  
property shall  
be listed.

SEC. 2735a. Any person who shall have had his actual or habitual place of abode in this state for the larger portion of the twelve months next preceding the day before the second Monday of April in each year, shall, for the purposes of taxation, be deemed a resident of this state, and the personal property which he is required by law to list shall be taxable therein, unless he shall on or before said day have changed his said place of abode to a place without this state with the bona fide intention of continuing actually to abide permanently without this state. The fact that any person who has so changed his actual place of abode, shall, within six months from so doing, again abide within this state, shall be prima facie evidence that he did not intend to permanently to have his actual place of abode without this state. Any such person so changing his actual place of abode, and not intending permanently to continue the same without this state not having listed his property for taxation as a resident of this state, shall, for the purpose of having his property listed for taxation within this state, be deemed to have resided on said day, and time when the same should have been listed, at his last actual or habitual place of abode within this state. And the fact that a person whose actual or habitual place of abode during the greater portion of said twelve months has been within this state does not claim or exercise the right to vote at public elections within this state, shall not

Where personal  
property shall  
be listed.

of itself constitute him a non-resident of this state within the meaning of this section. Nothing herein contained shall relieve any person or property, who or which, but for this act, would be subject to taxation within this state; and no provision in this act shall be construed to repeal any statute now in force as to the taxation of personal property. [Vol. 94, p. 162.]

When property  
to be listed, as  
of what day.

SEC. 2736. Each person required to list property shall annually, upon receiving a blank form for that purpose from the assessor, or within five days thereafter, make out and deliver to the assessor a statement, verified by his oath, as required by law, of all the personal property, moneys, credits, investments in bonds, stocks, joint stock companies, annuities, or otherwise, in his possession or under his control on the day preceding the second Monday of April of that year, which he is required by law to list for taxation, either as owner or holder thereof, or as parent, husband, guardian, trustee, executor, administrator, receiver, accounting officer, agent or otherwise; and also of all moneys, credits, investments in bonds, stocks joint stock companies, or otherwise, held on the same day by another, residing in or out of this state, for and belonging to the person so listing, or any one residing in this state, for whom he is required by law to list, and not listed by such holder thereof, for taxation in this state. [O. L., 88, vol. 96.]

What the  
statement  
shall contain  
and in what  
order.

SEC. 2737. Such statement shall truly and distinctly set forth, first, the number of horses and the value thereof; second, the number of neat cattle, and the value thereof; third, the number of mules and asses, and the value thereof; fourth, the number of sheep, and the value thereof; fifth, the number of hogs and the value thereof; sixth, the number of pleasure carriages (of whatever kind), and the value thereof; seventh, the total value of all articles of personal property not included in the preceding or succeeding classes; eighth, the number of watches and the value thereof; ninth, the number of piano fortes and organs, and the value thereof; tenth, the average value of the goods and merchandise which such person is required to list as a merchant; eleventh, the value of the property which such person is required to list as a banker, broker, or stock jobber; twelfth, the average value of the materials and manufactured articles which such person is required to list as a manufacturer; thirteenth, moneys, on hand or on deposit, subject to order; fourteenth, the amount of credits, as hereinbefore defined; fifteenth, the amount of all moneys invested in bonds, stocks, joint stock



companies, annuities, or otherwise; sixteenth, the monthly average amount or value for the time he held or controlled the same, within the preceding year, of all moneys, credits, or other effects within that time, invested in, or converted into bonds or other securities, of the United States or of this state, not taxed, to the extent he may hold or control, such bonds or securities on said day preceding the second Monday of April, and any indebtedness created in the purchase of such bonds or securities shall not be deducted from the credits under the fourteenth item of this section; but the person making such statement may exhibit to the assessor the property covered by the first nine items of this section, and allow the assessor to fix the value thereof, and in such case the oath of the person making the statement, shall be in that regard only that he has fully exhibited the property covered by said nine items. [56 v. 175, § 7; 65 v. 38, § 6; S. & S., 758.]

SEC. 2738. Any person who being called upon to list property for taxation, claims to have none, either on his own account or for others, subject to taxation shall be required by the assessors to make oath to the truth of his claim in that behalf. [56 v. 175, § 8.]

Persons claiming to have nothing to list must make oath to that fact.

SEC. 2739. In listing personal property it shall be valued at the usual selling price thereof, at the time of listing, and at the place where the same may be; and if there be no usual selling price known to the person whose duty it is to fix a value thereon, then at such price as it is believed could be obtained therefor, in money, at such time and place; investments in bonds, stocks, joint stock companies, or otherwise, shall be valued at the true value thereof, in money; money, whether in possession or on deposit, shall be entered in the statement at the full value thereof, except that depreciated circulating notes shall be entered at their correct value; every credit for a sum certain, payable either in money, property of any kind, labor or service, shall be valued at its true value in money, except that if it be for a specific article or for a specified number or quantity of any article or articles of property, or for a certain amount of labor or services of any kind, it shall be valued at the current price of such property or of such labor or service at the place where payable; and annuities, or moneys receivable at stated periods, shall be valued at the sum which the person listing the same believes them to be worth in money at the time of listing. [Vol. 94, p. 205.]

Rules for valuing personal property.

Penalty for violating rules for valuing personal property.

SEC. 2739a. Any additions made to the tax list and duplicate by any board of equalization or county auditor shall be, as to valuations, in strict accordance with the provisions of section 2739; and any officer willfully violating any of the provisions of section 2739 or of this section, shall be deemed guilty of a misdemeanor, and on conviction thereof, before any court of competent jurisdiction, shall be sentenced by the court to pay a fine of two hundred dollars, and it hereby made the duty of the prosecuting attorney of the county to enforce the provisions of this section. [O. L., 83 v. 80.]

Statement of merchants.

SEC. 2740. Every person who shall own or have in his possession, or subject to his control, any personal property, within this state, with authority to sell the same, which shall have been purchased either in or out of this state, with a view to being sold at an advance price or profit, or which shall have been consigned to him from any place out of this state for the purpose of being sold at any place within this state, shall be held to be a merchant; and when he shall be by this chapter required to make out and deliver to the assessor a statement of his other personal property, he shall state the value of such property appertaining to his business as a merchant; and in estimating the value thereof, he shall take as the criterion, the average value of all such articles of personal property which he shall have had from time to time in his possession, or under his control during the year next previous to the time of making such statement, if so long he shall have been engaged in business, and if not, then during such time as he shall have been so engaged; and the average shall be made up by taking the amount in value on hand, as nearly as may be, in each month of the next preceding year in which the person making such statement shall have been engaged in business, adding together such amounts and dividing the aggregate amount thereof, by the number of months that the person making the statement may have been in business during the preceding year; provided, that no consignee shall be required to list for taxation the value of any property, the product of the state, which shall have been consigned to him for sale, or otherwise from any place within the state, nor the value of property consigned to him from any other place for the sole purpose of being stored or forwarded; provided, he shall, in either case, have no interest in such property, or any profit to be derived from its sale. But no person who is engaged in the business of selling on commission and who does not retain control of such property

By consignee.



longer than forty-eight hours shall be held to be a merchant within the meaning of this act. [91 v. 351; 56 v. 175, § 11; S & C., 1444.]

SEC. 2741. Whenever any transient person shall locate in any city, village or township, and shall offer to sell or otherwise dispose of any books or other goods, wares or merchandise under the name of a gift book store, or any other name or designation, it shall be the duty of the proper assessor for the time being, of the place where such person shall locate, forthwith to call upon such person, and demand of him the true value in money of all his stock in trade; and in case such person shall neglect or refuse to return the same under oath, within twenty-four hours after such demand, then it shall be the duty of said assessor to determine the same as in other cases, and in either case he shall forthwith returns said valuation to the auditor of the county. [58 v. 134, § 1; 88 v. 341.]

Transient  
traders; their  
returns.

SEC. 2742. Every person who shall purchase, receive or hold personal property of any description for the purpose of adding to the value thereof by any process of manufacturing, refining, rectifying or by the combination of different materials with a view to making a gain or profit by so doing, shall be held to be a manufacturer, and he shall, when he is required to make and deliver to the assessor a statement of the amount of his other personal property subject to taxation, also include in his statement the average value estimated, as provided herein, of all articles purchased, received or otherwise held for the purpose of being used, in whole or in part, in any process or operation of manufacturing, combining, rectifying or refining, and, also, of all articles which were at any time by him manufactured or changed in any way, either by combination or rectifying, or refining or adding thereto, which, from time to time, he shall have had on hand during the year next previons to the first day of April annually, if so long he shall have been engaged in such manufacturing business, and if not, then during the time he shall have been so engaged. The said average value shall be ascertained by taking the value of all said property subject to be listed on the average basis, owned by such manufacturers, on the last business day of each month the manufacturer was engaged in business during the year, adding such monthly values together and dividing the result by the number of months the manufacturer was engaged in such business during the year, and the result shall be the average value to be listed. Every such manufacturer shall also list at their

Manufacturers  
must list all  
articles used in  
manufactur-  
ing, refining,  
etc.

And all manu-  
factured arti-  
cles on hand,  
engines, etc.

fair cash value, all engines and machinery of every description used, or designated to be used, in any process of refining or manufacturing (except such fixtures as shall have been considered a part of any parcel or parcels of real property), including all tools and implements of every kind used, or designed to be used for the aforesaid purpose, owned or used by such manufacturer.

By merchants  
or manufac-  
turers com-  
mencing busi-  
ness after the  
day preceding  
the second  
Monday of  
April.

SEC. 2743. When any person shall commence business as a merchant or manufacturer in any county after the day preceding the second Monday of April in any year, the average value of whose personal property employed in such business shall not have been previously entered on the assessor's list for taxation in said county, such person shall report to the auditor of the county the probable average value of the personal property by him intended to be employed in such business until the day preceding the second Monday of April thereafter. [56 v. 175, § 13.]

Corporations  
generally;  
their returns.

SEC. 2744. The president, secretary, and principal accounting officer of every canal or slack water navigation company, turnpike company, plank road company, bridge company, insurance company, telegraph company, or other joint stock company, except banking or other corporations whose taxation is specially provided for, for whatever purpose they may have been created, whether incorporated by any law of this state or not, shall list for taxation, verified by the oath of the person so listing, all the personal property which shall be held to include all such real estate as is necessary to the daily operations of the company, moneys, and credits of such company or corporation within the state, at the actual value in money, in manner following: In all cases return shall be made to the several auditors of the respective counties where such property may be situated, together with a statement of the amount of said property, which is situated in each township, village, city or ward therein. The value of all movable property shall be added to the stationary and fixed property and real estate, and apportioned to such wards, cities, villages or townships, pro rata, in proportion to the value of the real estate and fixed property in said ward, city, village or township, and all property so listed shall be subject to, and pay the same taxes as other property listed in such ward, city, village or township. It shall be the duty of the accounting officer aforesaid to make return to the auditor of state, during the month of May each year, of the aggregate amount of all property by him returned to the several auditors of the respective counties in which the



same may be located. It shall be the duty of the auditor of each county, on or before the first Monday of May, annually, to furnish the aforesaid president, secretary, principal accounting officer, or agent the necessary blanks for the purpose of making aforesaid returns; but no neglect or failure on the part of the county auditor to furnish such blanks, shall excuse any such president, secretary, principal accountant, or agents from making the returns within the time specified herein. If the county auditor to whom returns are made, is of the opinion that false or incorrect valuations have been made, or that the property of the corporation or association has not been listed at its full value, or that it has not been listed in the location where it properly belongs, or in cases, where no return has been made to the county auditor, he is hereby required to proceed to have the same valued and assessed; provided, that nothing in this section shall be so construed as to tax any stock or interest in any joint stock company held by the state. Express, telegraph, and telephone companies, shall not be required to make returns under, and shall not be governed by the provisions of section 2744 of the Revised Statutes. [73 v. 139, 16.]

SEC. 2746. Personal property of every description, moneys and credits, investments in bonds, stock, joint stock companies or otherwise, shall be listed in the name of the person who was the owner thereof on the day preceding the second Monday of April in each year; but no person shall be required to list for taxation any share or shares of the capital stock of any company, the capital stock of which is taxed in the name of such company. [56 v. 175, § 59.]

In whose name property to be listed; but stock in companies which make return of capital not to be listed by shareholder.

## BUILDING ASSOCIATIONS.

SEC. 3836-7. The shares and loans advanced to its members shall be exempt from taxation, except shares of stock upon which no loans have been made or money advanced by the company, shall be considered and held as credits, and the said members individually, shall list for taxation the number of shares held by them, and the true value thereof in money, on the day preceding the second Monday in April of each year, and the same shall be assessed at such valuation for taxation and taxed as other property. [88 v. 469.]

Taxation of building association stock.

SEC. 2747. The listing of all personal property, moneys, credits, investments in bonds, stocks, joint stock companies or otherwise, shall be made between the second Monday of April and the third Monday of May, annually,

When lists to be made.

Notice and forms to be given by assessors.

and the assessor shall, on or before the first Monday of May, annually, leave with each person resident in his township or ward, of full age and not a married woman or insane person, a written or printed notice, requiring such person to make out for the assessor a statement of the property which, by law, he is required to list, accompanied with printed forms in blank, of the statement required; and the assessor shall, at the time he delivers such notice and blank forms, demand and receive such statement, unless such person shall require further time to make out the same, in which case he shall call for the same before the third Monday of May. [56 v. 175, §17.]

Statement to be verified by oath.

SEC. 2748. Every such statement shall be verified by the oath of the person making the same. [56 v. 175, § 17.]

County auditor shall assemble and instruct assessors and furnish them with blanks.

\*SEC. 2749. The auditor of state shall, annually, on or before the first Monday of April furnish each county auditor with a blank form of statement for listing personal property, moneys, credits, investments in bonds, stock, joint stock companies or otherwise, containing all the items required in section 2737, and such subdivisions thereof, and additional items, as he may deem necessary to secure accurate, full and honest returns and value for taxation; and county auditors, all assessors, and parties required to list all or any of the items named in said statement, shall use true copies of said blank statement, and fill up the blanks therein with the true value in money of the several items therein named; and every person or party so listing property, or other items named in said statement, shall take and subscribe an oath or affirmation according to law, to be actually administered by the assessor, to the effect (adapting the form to the capacity in which the person making the return acts), that the statement contains, as he verily believed, a true account of all the taxable personal property, moneys, credits and investments in bonds, stocks, joint stock companies, annuities or otherwise owned or controlled by such party, for his own use, or as husband, parent, guardian, trustee, executor, administrator, receiver, accounting officer, agent, factor or otherwise, and also of all moneys, credits, investments in bonds, stocks, joint stock companies or otherwise held for him, or any one residing in this state, for whom he is required by law to list by any party residing in or out of this state, and not listed for taxation in pursuance

What the oath shall contain.

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\* I respectfully suggest that on account of the increasing duties devolving upon assessors, this meeting be called as early as possible *before* the 10th of April, and that the assessors commence their work immediately thereafter. —  
AUDITOR OF STATE.



of law in this state by such holder, and every interest and right legal or equitable, of the party listing and those for whom he is required by law to list in any bonds, stocks, joint stock companies or otherwise, which he is required by law to list for taxation, and that the value affixed to each of said items is the value thereof as ascertained by the usual selling price thereof for cash, at voluntary sales thereof, at the time and place of listing, and if there be no usual selling price, then at such price as could be obtained therefor in money, at such time and place, and that he has not made any acknowledgment or agreement, or contracted any debt, without receiving an adequate consideration therefor, or resorted to any device, or created any trust, or sold or exchanged or disposed of any money, property, or effects, which were taxable in this state, for United States bonds or other non-taxable securities or moneys, for the purpose of evading taxation, or diminishing the amount of his return for taxation, and that all interest that he has or owns in any credit or evidence of indebtedness, secured in any manner upon real estate or personal property, situated outside of the county in which he resides, or in any taxable stocks or bonds or any stocks or bonds of any foreign corporation, has been duly listed by him for taxation. Each county auditor shall before the fifteenth of April, annually, issue a call to all of the assessors of his county, to meet at his office or some other place at the county seat, within five days for consultation, and said assessors shall meet as so ordered; and the auditor shall meet with said assessors, and answer such questions, and give such instructions as shall tend to a uniformity in the action of the assessors in his county, and it shall be his duty to specially call their attention to the provisions of law relating to their duties, and to the listing of property, and to require of them full compliance therewith; and the auditor shall provide and deliver to said assessors blank forms and instructions, or forward them to the township clerk immediately after said meeting of assessors. [ O. L., 88 vol., p. 96.]

When county auditor shall assemble assessors.

County Auditors to instruct assessors and furnish them blanks.

SEC. 2750. When any person shall refuse or neglect to make out or deliver the statement above required, or shall refuse or neglect to take and subscribe the oath thereto, the assessor shall proceed to ascertain the number of each description of the several enumerated articles of personal property and the value thereof, and the value of the unenumerated articles, and the value of the moneys, credits and investments of such person; and for this purpose the assessor

When assessor shall make the list.

may examine on oath any person or persons whom he may suppose to have a knowledge thereof. [56 v. 175, § 18.]

Upon what information the assessor shall act.

SEC. 2751. When such failure to make or verify such statements is occasioned by the sickness or absence of the person who should make or verify the same, or by his neglect or refusal to make or verify the same, the assessor, if unable to obtain positive evidence of the items of value, may make the statement from general reputation, and his own knowledge of facts and circumstances. [56 v. 175, § 19.]

When persons may make returns after the assessor has made return for them.

SEC. 2752. When any person shall have been prevented from making or verifying a statement of property for taxation, by sickness or absence, and the assessor shall have made a statement for him, he may, at any time before the assessment of taxes thereon by the county auditor, make, verify and file with the auditor the proper statement; but in such case, before the auditor shall receive such statement, the person making the same must add to the ordinary affidavit a statement, to the effect, that his failure to give to the assessor or verify such statement at the proper time, was occasioned by his sickness or absence, and on filing of such statement the auditor shall correct the statement made by the assessor. [56 v. 175, § 333.]

Assessing realty and new structures not before assessed.

SEC. 2753. At the time of taking the list of personal property, the assessor shall also take a list of real property which shall have become subject to taxation, and is not on the tax list, and affix a value thereto, according to the rules prescribed for district assessors in assessing real estate; and he shall also make and return a list of all new buildings or other structures of any kind of over one hundred dollars in value, the value of which shall not have been previously added to, or included in the valuation of the land on which such structures have been erected, specifying the tract or lot of land on which each of such structures has been erected, the kind of structure and the value which, in his opinion, has been added to such tract or lot by the erection thereof; and in case of the destruction by fire, flood, cyclone, storm or otherwise, of any structure of any kind, or of orchards, timbers, ornamental trees or groves, over one hundred dollars in value, the value of which shall have been included in any former valuation of the tract or lot on which the same stood, the assessors shall determine, as near as practicable, how much less valuable such tract, or lot is in consequence of such destruction, and make return thereof;

Structures, trees, etc., destroyed by fire, cyclones, etc.



and in case the assessor shall fail or neglect so to do, then the county or city board of equalization shall perform such duty, and the auditor shall deduct the same from the value thereof as it stands on the tax list, and if said assessor shall ascertain that at the last decennial period or annual return a mistake in the value of any improvement or betterment of any real property has occurred, or that the true value thereof has been omitted, then and in such case it shall be the duty of the assessor to return the correct value thereof, first giving notice of such action on his part to the owner or agent of his intention so to do, and such addition shall be a proper subject for the determination of the next annual board of equalization upon the petition of the owner or agent of such property being filed for the purpose, and all additions made by the assessor as contemplated by this section, as well as all such as may be made under the provision of section 2781, shall be placed upon the grand duplicate of the county, and placed in the hands of the county treasurer for collection, subject to be modified by the action of the next annual board of equalization. [Vol. 83, p. 194.]

Incorrect decennial valuation.

Additions.

SEC. 2754. Every dog over three months of age shall be listed, either by the owner or by the assessor in the name of the owner, without affixing any valuation thereto, but the owner may, if he so desire, affix any value thereto he wishes, without swearing to the valuation. Every person who keeps or harbors a dog or dogs, or who knowingly permits the keeping or harboring of a dog or dogs upon his or her premises, shall for the purpose of such listing and taxation be deemed the owner thereof; and the assessor shall ascertain the owner or harborer of every dog within his territory, and for this purpose may examine under oath any person or persons he may think proper. [91 v. 145.]

Listing of dogs.

SEC. 2833. In the tax list duplicate there shall be columns for the number of and per capita tax on dogs, and in addition to the proper tax on any valuation that may be fixed upon the dogs by the owners, which shall be included with the personal property valuation and taxed therewith, the auditor shall levy one dollar on each male, and spayed female dog, and two dollars on each unspayed female dog, which per capita tax shall constitute a special fund to be disposed of as provided by law; provided, that in cities of the second grade of the first class, the per capita tax provided for by this section shall be collected by the city clerk, and the city council of such cities shall provide by ordinance

Tax on dogs.

for enforcing the payment of the taxes on all dogs in such cities and disposing of the money derived therefrom. [O. L., 87 vol., p. 160.]

Returns to be made by the assessor.

SEC. 2755. Each assessor shall, on or before the third Monday of May, annually, make out and deliver to the county auditor, in tabular form and alphabetical order, a list or lists of the names of the several persons, companies or corporations, in whose names any personal property, moneys, credits or investments shall have been listed, either by such persons, companies or corporations, or by himself, placing separately, in appropriate columns, opposite each name, the aggregate value of the several species of property enumerated in section 2737, as listed, and the number of dogs, and when the value is given by the owner, such valuation, making separate lists of persons residing out of any incorporated town, and of persons who are residents of any incorporated town, or who are residents of any special or separate school district; the columns shall be accurately added up, and in every case in which any person whose duty it is to list any property for taxation, shall have refused or neglected to list the same, when called on for that purpose or to take and subscribe the oath in regard thereto, when required, the assessor shall enter opposite the name of such person, in an appropriate column, the words "refused to list," or "refused to swear," and in every case in which any person required to list property, shall have been absent or unable from sickness to list or swear, the assessor shall enter opposite the name of such person, in the proper column, the word "absent," or "sick." [74 v. 99, § 20.]

Assessors to return also the original statements properly arranged.

SEC. 2756. At the time of delivering the list named in the next preceding section, the assessor shall also deliver to the auditor all the statements of property which he shall have received from persons required to list the same, and also those prepared by himself, all arranged in alphabetical order; and the auditor shall carefully preserve the same in his office for at least one year. [56 v. 175, § 21.]

Oaths of assessors to return.

SEC. 2757. The assessor, upon making return to the auditor of the lists and statements, shall take and subscribe an oath to the effect following, which may be administered by the auditor or any officer authorized to administer oaths:

I....., assessor for ....., in the county of....., do solemnly swear that the value of all personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, of which a statement has been made to me by the person required by



law to list the same, is truly returned as set forth in such statement; that in every case where by law I have been required to ascertain the items and value of the personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, of any person, company or corporation, I have diligently, and by the best means in my power, endeavored to ascertain the same; and that, as I verily believe, a full list, with the value thereof, estimated by the rules prescribed by law, is set forth in the annexed return; that in no case have I knowingly omitted to demand of any person, of whom by law I was required to make such demand, a statement of the description and value of personal property, or of the amount of moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, which he was required to list, or failed to endorse on any return made by me in cases in which the owner refused or neglected to list, or swear, the words, "refused to list," or "refused to swear," or failed to swear as required by law, any party who purports to have been sworn as returned by me, or in any way connived at any violation or evasion of any of the requirements prescribed by law in relation to the listing or valuation of property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, of any kind, for taxation, and that I have returned to the county auditor the original statements made to me, or which I have made, and also the statistics which by law I am required to procure and return. [O. L. 88, v. 98.]

[Sections 2758 to 2759, inclusive, relative to unincorporated banks and bankers, and incorporated banks, whose returns for taxation are to be made to the county auditor, and not to the assessor.]

Action of auditor upon false returns or evasion of return.

[Sections 2770 to 2776, inclusive, relate to the assessment of the property of railroads, the returns for the taxation of which are to be made to the county auditors and the assessment of values to be made by them.]

[Sections 2777 to 2780, inclusive, relate to the assessment of the property of express and telegraph companies, which are to be made to the auditor of state, and not to the assessors.]

### CORRECTION OF RETURNS.

SEC. 2781. If any person whose duty it is to list property or make a return thereof for taxation, either to the assessor or county auditor, shall in any year or years make a false return or statement, or shall evade making a return

or statement, the county auditor shall for each year, ascertain as near as practicable, the true amount of personal property, moneys, credits and investments that such persons ought to have returned or listed for not exceeding the five years next prior to the year in which the inquiries and corrections provided for in this and the next section are made; and to the amount so ascertained as omitted, for each year he shall add fifty per centum, multiply the omitted sum or sums, and [as] increased by said penalty by the rate of taxation belonging to said year or years, and accordingly enter the same on the tax lists in his office, giving a certificate therefor to the county treasurer, who shall collect the same as other taxes.

SEC. 2. That said section 2781 of the Revised Statutes, as amended April 14, 1886, be and the same is hereby repealed; and this act shall take effect on its passage. [O. L., 90, v. 233-4.]

In case of  
false state-  
ment of per-  
sonal property,  
duty of audi-  
tor.

SEC. 2782. The county auditor, if he shall have reason to believe or be informed, that any person has given to the assessor a false statement of the personal property, moneys or credits, investments in bonds, stocks, joint stock companies, or otherwise, or that the assessor has not returned the full amount required to be listed in his ward or township, or has omitted or made an erroneous return of any property, moneys, or credits, investments in bonds, stocks, joint stock companies, or otherwise, which are by law subject to taxation, shall proceed, at any time before the final settlement with the county treasurer, to correct the return of the assessor, and to charge such persons on the duplicate with the proper amount of taxes; to enable him to do which he is hereby authorized and empowered to issue compulsory process, and require the attendance of any person or persons whom he may suppose to have a knowledge of the articles, of value of the personal property, moneys, or credits, investments in bonds, stocks, joint stock companies, or otherwise, and examine such person or persons, on oath, in relation to such statement or return; and it shall be the duty of the auditor, in all such cases, to notify every such person, before making the entry on the tax list and duplicate, that he may have an opportunity of showing that his statement, or the return of the assessor, was correct; and the county auditor shall, in all such cases, file in his office a statement of the facts or evidence upon which he made such correction; but he shall, in no case, reduce the amount returned by the assessor, without the written assent of the

Costs and ex-  
penses under  
this action—  
who to pay  
them.



auditor of state, given on a statement of facts submitted by the county auditor. In all cases in which any person shall make a false statement of the amount of property for taxation, to evade the payment of taxes, in whole or in part, the person making such false statement shall be liable for, and pay all costs and expenses that may be incurred under the provisions of this section, and the same fee and costs shall be allowed and paid as are now or may be allowed by law for similar services, and if not paid, may be collected before any justice of the peace of the proper county, by suit in the name of the county commissioners; but in all cases under this section, where the statement shall be found correct, and no intention to evade the payment of taxes, the costs and expenses incurred under this section shall be paid out of the county treasury of the proper county, on the order of the county auditor. [56 v. 175, § 34.]

### PENALTIES.

SEC. 2783. When any person summoned to appear before the county auditor and give testimony, under the provisions of the next preceding section, or in proceeding against companies or corporations required to make return to the county auditor for taxation, shall neglect or refuse to appear, or shall neglect or refuse to answer any question that may be put to him by the auditor touching the matter under examination, the auditor shall apply to the probate judge of the county to issue a subpoena for the appearance of such person before him; and on the application of the county auditor it shall be the duty of the probate judge to issue a subpoena for the appearance of such person forthwith before him to give testimony; and if any person so summoned shall fail to appear, or appearing shall fail to testify, he shall be subject to like proceedings and penalties for contempt as witnesses in actions pending in the probate court. [58 v. 47, § 2; 64 v. 204, § 13.]

Penalties.

Assessors to return the fact when parties refuse to list or swear.

SEC. 2784. The assessor shall in every case in which any person, company, or corporation refuses or neglects to make return, or, on being requested to do so, refuses or neglects to swear to the same, shall return the facts of such refusal or neglect by the words "refused to list," or "refused to swear," as the case may be; and in every such case in which any company or corporation whose duty it is to make return of taxable property to the auditor refuses or neglects to make or verify such return, the auditor shall add to the amount returned, or ascertained, fifty per centum

Auditor to add fifty per cent. on the amount returned or ascertained when parties refuse to list or swear.

of such amount, and the amount thus increased shall be the basis of taxation for that year. [O. L. 86, v. 190.]

Filing away  
tax state-  
ments—how  
done.

SEC. 2785. It shall be the duty of the county auditor, in filing away the statements of the taxable property of the individual tax payers, as returned by the township assessor, in pursuance of law, to file the statements aforesaid, returned from the different townships, in separate bundles, each township by itself, instead of filing each statement separately. The county auditor shall be allowed and paid out of the county treasury, the sum of twenty-five cents and no more, for filing away the statements of taxable property, in each township in his county. [56 v., p. 128, § 46.]

Auditor's fees  
therefor.

[Sections 2786 to 2793, inclusive, apply exclusively to the decennial assessment of real estate.]

Assessors may  
appoint assist-  
ants.

SEC. 2794. Any \* \* \* township or ward assessor, who shall deem it necessary to enable him to complete within the time prescribed, the listing and valuation of the property, moneys, and credits of his \* \* \* township or ward, may with the approbation of the county auditor, appoint some well qualified citizen of this county or township, to act as assistant, and assign to him such portion of his \* \* \* township, or ward, as he shall think proper; and each assistant so appointed, shall within the division of such \* \* \* township, or ward, assigned him, under the direction of the assessor, after giving bond and taking an oath as prescribed by law, perform all duties enjoined upon, vested in, or imposed upon assessors by the provisions of law. [56 v., p. 175, § 49.]

[Section 2795 refers to the per diem of real estate assessors.]

Penalty for  
misconduct of  
district, town-  
ship or ward  
assessors.

SEC. 2796. Every \* \* \* township, or ward assessor or assistant who shall in any case refuse or knowingly neglect to perform any duty enjoined on him by law, or who shall consent to or connive at any evasion of the provision of this chapter, whereby any property required to be assessed shall be unlawfully exempted, or the valuation thereof entered at less than its true value, shall, for every such neglect, refusal, consent, or connivance, forfeit and pay to the state not less than two hundred dollars, nor more than one thousand dollars, to be recovered by action. [56 v., p. 175, § 52.]

Penalty for tax  
omissions.

Any assessor who shall willfully omit to return any property for taxation or any auditor who shall willfully omit any property from the tax duplicate that is liable for taxation, or any person conspiring to willfully increase the



number or amount of any tax omissions shall, upon conviction thereof, pay a fine not exceeding two hundred dollars, or be imprisoned in the county jail not exceeding sixty days, or both. [O. L. vol. 85, p. 171, § 2.]

SEC. 2797. Whenever a person or persons shall lay out any town or addition to any town, he or they shall, before the plat thereof is recorded, present the same to the county auditor, who shall cause the assessor of the proper locality to assess and return the true valuation of each lot or parcel of land described in such plat, in the same manner as new structures are valued; and thereupon such lots or parcels shall be entered upon the tax list in lieu of the land included therein; but in making such valuation regard shall be had to the next preceding decennial valuation of real estate, so with adjacent lands and lots according to such decennial valuation. [63 v., p. 174.]

Plats for new town or addition to be presented to auditor for assessment.

[All the remaining sections of this chapter refer exclusively to decennial assessment of real estate.]

## DUTIES OF ASSESSORS.

### ASSESSOR.

SEC. 1517. Before entering upon the discharge of his duties the assessor shall give bond, with two or more freehold sureties, approved by the trustees, in such sum as they determine, but not less than one thousand dollars, payable to the state, and conditioned for the faithful and impartial discharge of his duties according to law; which bond, with his oath of office endorsed thereon, shall be deposited with the township clerk and duly recorded by him as in other cases, and a certified copy thereof shall have the same effect; but in case of an appointment of an assessor by the county auditor the amount of his bond, not less than one thousand dollars, may be fixed, and the sureties therein approved by the auditor or by the trustees. [O. L. 86, vol., p. 91.]

Bond.

SEC. 1518. In the event that there should be a failure to elect an assessor in any ward or precinct of a municipal corporation not having a township organization, or if any person elected fails to give bond and take the oath of office for one week after his election; or in the event of removal from the precinct or ward of such assessor after his election, the office shall be considered vacant, or should there be at any time a vacancy in said office from any other cause, the county auditor shall fill such vacancy by appointing an elector of such ward or precinct to the office of assessor. [97 v. 75.]

Vacancy in office of assessor; municipality not having township organization.

Clerk to notify auditor of qualifications. If notice not received by third Monday of April, office vacant.

SEC. 1519. The clerk shall immediately upon the assessor qualifying notify the county auditor of the fact; and if the auditor does not receive such notice on or before the third Monday of April, he shall regard the office as vacant and fill the same as aforesaid. [56 vol., p. 156, § 2.]

Vacancies in township; how filled.

SEC. 1451. If, by reason of nonacceptance, death or removal of a person chosen to an office in any township, except trustee, at the annual meeting aforesaid, or upon the removal of the assessor from the precinct or township for which he has been elected, or there is a vacancy from any other cause, the trustees shall appoint a person having the qualifications of an elector to fill such vacancy; provided in case of a vacancy in the office of clerk or treasurer, such appointee shall hold until his successor be elected as provided in section 1448. [97 v. 76.]

General duties of assessors.

SEC. 1520. The assessor shall make a list and valuation of all property in his township or precinct now or hereafter taxable, and discharge such other duties as may be imposed upon him by law. [56 vol., p. 156, § 6.]

#### ASSESSOR MUST ADMINISTER OATH.

Assessors required to administer an oath.

SEC. 1521. The assessor is authorized and required to actually administer an oath, as required by law, to every person upon whom he calls to list property for taxation, and to personally urge and insist upon a strict compliance with law in the making of said list. Should the assessor neglect to administer said oath, or knowingly omit the performance of any other duty, he shall be guilty of a misdemeanor, and for every such offense he shall, upon conviction, be fined not less than ten nor more than two hundred dollars, and stand committed until the fine and costs are paid, but shall not be liable for failure to administer such oaths if such person decline to take such oath or is unable from sickness or absence. [O. L. 86, vol., p. 162.]

Enumeration of male inhabitants over twenty-one years, once in every four years.

SEC. 1527. Each assessor, at the time of taking a list of property for taxation in the year one thousand eight hundred and eighty-three, and every fourth year thereafter, shall take the enumeration of all the male inhabitants above the age of twenty-one years, residing in his township or precinct, on the day preceding the second Monday of April in the same year, designating such of them as are of African descent by the word "colored;" and he shall make out a list of the persons so enumerated in alphabetical order, and return the same to the clerk of the court of common pleas, at the time of making return of lists of property for taxation to the county auditor;



and on failure of any assessor to make or return such enumeration, as herein required, he shall forfeit and pay to the state any sum not more than fifty nor less than five dollars, to be recovered by action. [60 vol., p. 65, §§ 1, 3.]

## DUTIES OF COUNTY OFFICERS.

SEC. 1528. The county auditor shall furnish to all assessors all blanks needed by them for the listing of property, gathering and returning statistics and other official duties, which shall be paid out of the county treasury. [58 vol., p. 40, § 2.]

Auditor shall furnish all blanks.

[Sections 1529 to 1534, inclusive, not applicable.]

## COMPENSATION OF ASSESSORS.

SEC. 1535. Each assessor shall be paid out of the county treasury, two dollars per day for the time during which he is necessarily engaged in the performance of his duties; and he shall make out an account in detail, giving the date of each day on which he was thus engaged, and verify the same by oath, which the county auditor is authorized to administer; and if the auditor is satisfied that such account is correct, he shall draw his warrant on the county treasurer for the amount thereof; but in no case shall such warrant be drawn until the assessor has filed with the auditor his lists of assessments accurately made out, and the assessments returned to him, and the book on which the original assessments were made; nor until the assessor has filed with the auditor the statistics and enumeration required of him by law, and the auditor is satisfied that the same are as full and accurate as could be made. [75 vol., p. 100, § 7.]

Assessor's fees.

## STATISTICAL DUTIES OF ASSESSORS.

### SECRETARY OF STATE—STATISTICS.

SEC. 139. The secretary of state shall, annually, prepare from the official reports, and from whatever other reliable sources he may have access to, as full, accurate and intelligible tables of the statistics of Ohio as may be in his power, and report the results of his labors to the general assembly at its next meeting. [65 vol., p. 92, § 1.]

Secretary to gather and report statistics.

SEC. 140. Every state, county and other officer under the laws of this state, shall answer fully and promptly, without compensation, such special and general questions as the secretary may propose with the view of securing statistical information; and in case any officer refuses or neglects to furnish promptly full and accurate answers to any such

All officers required to answer his questions for this purpose.

Penalty for  
neglect and  
how recovered.

questions or question, he shall forfeit and pay a sum not more than fifty dollars nor less than five dollars, to be recovered by civil action in the name of the state; and whenever so directed by the secretary of state, the prosecuting attorney of the proper county shall institute and prosecute such action and pay the amount collected into the county treasury. [65 vol., p. 92, § § 2, 3.]

Statistics re-  
turned to other  
officers shall be  
transferred to  
Secretary of  
State.

SEC. 141. All classes of statistics now returnable, or hereafter made returnable to the auditor of state, attorney-general or other officer, shall be by him transferred to the secretary of state, subject, however, to the use of such officer so far as necessary in the discharge of his duties. [65 vol., p. 92, § 4.]

#### STATISTICS TO BE RETURNED BY ASSESSOR.

Statistics to  
be gathered by  
assessors and  
returned.

SEC. 1522. [As amended March 23, 1883, vol. 80, p. 68.] The assessor shall, annually, at the time of taking the lists of personal property for taxation, require and take for each person, company and corporation in his township or precinct, the statements following, verified by oath, for the preceding year:

#### *Agriculture.*

The number of sheep killed by dogs and their value, and the number of sheep injured by dogs, and the estimate of the amount of damages by such injury; the number of acres to put in wheat, rye, barley, corn, oats and buckwheat, and the number of bushels of such produced; the number of acres of timothy and other grasses, except clover, and the number of tons of grass (hay) and the bushels of seed produced therefrom; the number of acres in clover, the number of tons of hay made therefrom, the number of bushels of seed obtained therefrom; and the number of acres of clover ploughed under for manure; the number of acres planted in tobacco, and the number of pounds obtained therefrom; the number of acres put in flax, and the number of pounds of fibre gathered and the number of bushels of seed obtained; the number of acres planted in sorgo, and the number of gallons of syrup and pounds of sugar manufactured; the number of pounds of maple sugar, and the number of gallons of maple syrup manufactured; the number of pounds each of butter and cheese manufactured; the number of acres planted in potatoes, and the number of bushels produced; the number of acres planted in sweet potatoes, and the number of bushels produced; the number of acres in vineyard, the number of acres planted within the year and



the number of pounds of grapes gathered and the number of gallons of wine produced; the number of pounds of wool shorn; the number of acres in orchard, and the number of bushels of apples, peaches, cherries, plums and pears produced; the number of acres used for pasture and number of acres not cultivated or pastured; the number of hives of bees, and the number of pounds of honey produced; the number of dozen of eggs shipped to places beyond the state; also the number of acres sowed, planted, or to be sowed or planted in wheat, rye, barley, oats, corn and potatoes for the harvest of the then present year.

### *Investments.*

The amount of United States bonds owned; the amount of legal tender notes or moneys exempt from taxation; and the amount of state bonds or certificates.

### *Social.*

The number of marriages between persons related to each other by blood, and the degree of such relationship; the number of persons born with imperfect senses or idiotic; and how many such persons are the offspring of parents related to each other by blood; the number of houses of prostitution and assignation, and the number of prostitutes. [65 vol., p. 66, § 1; 66 vol., p. 351, § 1; 74 vol., p. 177, § 10.]

SEC. 1523. The assessor shall make return of all the preceding statistics to the county auditor at the same time he returns the list of personal property for taxation; and the county auditor shall make return to the auditor of state on or before the first day of August, annually, of all statistics returned to his office, except those statistics under the head of agriculture, which he shall return to the state board of agriculture on or before the tenth day of July, annually, and said secretary of agriculture shall compile and publish the same in the monthly crop and stock bulletins and annual report issued by the state department of agriculture. [68 vol., p. 95, § 2; 93 v., p. 14.]

Assessor's return of statistics.

SEC. 1524. If any assessor shall neglect or refuse to make out and return statistics, as herein required, he shall forfeit and pay to the state any sum not more than one hundred dollars nor less than twenty dollars, to be recovered by action, which shall be brought by the prosecuting attorney on the request of the auditor of state; and the amount recovered, less the prosecuting attorney's fee of ten per cen-

Penalty on assessors for not making out and returning statistics.

tum, shall be paid into the state treasury to the credit of the school fund. [68 vol., p. 95, § 2.]

Penalty on persons for refusing to make statements.

SEC. 1525. Any person, company, or corporation, who shall refuse to make out and deliver a statement of the facts, or of any of them herein required, shall forfeit and pay to the state any sum not more than one hundred dollars, nor less than fifty dollars, to be recovered and paid as in the next preceding section provided as to penalty on an assessor. [66 vol., p. 351, § 2.]

Quadrennial enumeration of deaf and dumb, blind, insane, and idiotic, persons.

SEC. 1526. Each assessor, at the time of taking a list of property for taxation in the year one thousand eight hundred and eighty-two, and every fourth year thereafter, shall take an enumeration of all the deaf and dumb, blind, insane and idiotic persons, whose actual place of residence is in any family, jail or infirmary in his township or precinct, on the day preceding the second Monday of April, together with their names in full, their age and the duration of their muteness, blindness, insanity or idiocy; and he shall make out a list of said deaf and dumb, blind, insane and idiotic persons, designating those in each class, and the names of their parents or guardians, and postoffice address; and he shall return the same to the county auditor on or before the third Monday in May of the same year. [Vol. 63, 64.]

*Be it enacted by the General Assembly of the State of Ohio:*

[4364-9.] SEC. 1. That upon the business of traffick-  
ing in spirituous, vinous, malt or any intoxicating liquors,  
there shall be assessed, yearly, and shall be paid into the  
county treasury, as hereinafter provided, by every person,  
corporation or co-partnership engaged therein, and for each  
place where such business is carried on by or for such per-  
son, corporation or co-partnership, the sum of \$350.

[4364-13.] SEC. 5. That every assessor shall return to  
the county auditor, with his other returns, a statement upon  
a blank to be furnished by such auditor for that purpose, as  
to every place within his jurisdiction where such business is  
conducted, showing the name of the person, corporation or  
co-partnership engaged therein, a brief and accurate descrip-  
tion of the premises where the same is conducted, and by  
whom owned; said statement shall be signed and verified  
before such assessor by such person, corporation or co-part-  
nership. And if such person, corporation or co-partnership  
shall, on demand, refuse, or fail to furnish the requisite in-  
formation for such statement, or to sign or verify the same,  
such fact shall be returned by the assessor, and thereupon  
such assessment on said business shall be four hundred dol-



lars. And if any assessment aforesaid shall not be paid when due, there shall be added a penalty thereto of 20 per cent., which shall be collected therewith.

## AN ACT.

*Be it enacted by the General Assembly of the State of Ohio :*

SECTION 1. That upon the wholesale business of trafficking in cigarettes, or cigarette wrappers, or any substitute for either, there shall be assessed annually, and shall be paid into the county treasury as hereinafter provided, by such person, firm, company, corporation or co-partnership, engaged therein, for each place where such business is carried on by or for such person, firm, company, corporation or co-partnership, the sum of thirty (\$30.00) dollars.

Annual tax upon wholesale business of trafficking in cigarettes or cigarette wrappers or substitutes for either.

SECTION 2. That upon the retail business of trafficking in cigarettes or cigarette wrappers, or any substitute for either, there shall be assessed annually, and shall be paid into the county treasury as hereinafter provided, by each person, firm, company, corporation or co-partnership, engaged therein, for each place where such business is carried on by or for such person, firm corporation or co-partnership, the sum of fifteen (\$15.00) dollars.

Annual tax upon retail business.

SECTION 4. That every assessor shall return to the county auditor, with his other returns, a statement upon a blank to be furnished by such auditor for that purpose, of every place in his jurisdiction where such business is conducted, showing the name of the person, firm, company, corporation or co-partnership engaged therein, a brief and accurate description of the premises where the same is conducted and by whom owned; said statement shall be signed and verified to such assessor by such person, firm, company, corporation or co-partnership. If such person, firm, company, corporation or co-partnership shall, on demand, refuse or fail to furnish the requisite information for such statement, or sign or verify the same, such fact shall be returned by the assessor, and thereupon such assessment on such business shall be double the amount provided in section 1 or 2, as the case may be. [O. L 91 v. 311-12-13-14.]

Assessor's returns.

SECTION 2. \* \* \* Any county auditor, township assessor, city or ward assessor, who shall fail or refuse to perform any of the duties required of him by this act, shall be deemed guilty of a misdemeanor, and upon conviction shall be fined in a sum not less than five dollars nor more than one hundred dollars for each and every offense. [O. L. v. 91, p. 202.]

Penalty.

# REVISED INSTRUCTIONS

TO

COUNTY AUDITORS AND PERSONAL PROPERTY ASSESSORS.

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OFFICE OF THE AUDITOR OF STATE,

COLUMBUS, OHIO, 1905.

The codified tax law, which embodies in one act all the provisions that had heretofore been contained in various acts of supplements, is to be found in the preceding pages, and under which personal property, moneys, credits and effects are to be assessed for taxation for the year 1905. There are included also certain acts relating to statistics.

This codified law does not essentially differ from the former acts upon the subject, but some changes in the law, and the decision of the Supreme Court in the case of *Ohio Candle Company vs. Sebastian*, Treasurer (27 O. S., 459), requires important changes in these "Instructions," and also in the "Tax Notices" and "Rules for Valuing Personal Property."

County Auditors and Personal Property Assessors are directed to give earnest attention to these revised "Forms and Instructions." The object in view has been to have these important papers to conform exactly to the law, as interpreted by the Supreme Court, and also by material changes in the text and arrangement of the "Tax Notice and Rules," to enable the tax payers to understand clearly both their duty and privileges under the law. It will be seen that items 7 and 12 of the tax notice have been subdivided, and it is required of assessors and county auditors to see that these values are separately entered in the first column, as the form of the notice provides the aggregate amount being entered in the second column.

The blanks heretofore issued by some of the county auditors as aids to merchants in making up their merchandise returns under item ten (10), have been the means of misleading some *manufacturers* to whom they have been sent, as the same rule does not apply to both.

If, therefore, it shall be thought desirable to continue the use of the *Merchants'* blanks, I deem it best to direct that a *Manufacturers'* blank shall also be issued, conforming to the requirements of the law as regards the returns of "*Manufacturers' stock*" or raw material, as now understood, and that these blanks shall be plainly headed, "Form for Merchants' Merchandise Return," and "Form for Manufacturers' Return under part of item 12 of Tax Notice."

The spirit and intent of the law can be readily understood if carefully studied, and to this I earnestly invite your attention. It will be found that the object, spirit and intent of the law is, that *all property* rights, credits, moneys and effects (except only such as are especially exempted by law, or shall have been declared not taxable by the Supreme Court *while in possession of the Manufacturer*) shall be assessed for taxation at their true value in money. The attainment of this result depends, primarily, and in a large measure, upon the manner in which the auditors and assessors discharge their duties.



## THE OATH OF THE PARTY LISTING PROPERTY.

The law requires all statements of personal property to be made under oath or affirmation, and like any other oath or affirmation made in pursuance of law, the statement, must be true according to the *best of the knowledge and belief of the affiant, or he is guilty of perjury*. The oath must be administered to the party by the assessor, or some other officer authorized by law to administer oaths. The mere signing of the *jurat* or certificate by the officer (as has been the custom with some assessors) is not administering the oath. The oath must be administered precisely as in other cases of affidavits required by law, and when the party presents his list, in due form, and properly sworn to, the assessor, if the latter is satisfied of its correctness, may accept and return it to the county auditor. But if the assessor believes the party has committed an error or made a false return, he should inform the party of it, and if satisfactory explanation or correction be not made, he should make report of the facts, in writing, to the county auditor, that he or the Board of Equalization may correct the return.

Section 1521 of the Revised Statutes, as amended March 28, 1889, subjects the assessor to a penalty of not less than fifty nor more than two hundred dollars for every neglect of duty under this section. [See O. L. 86, v. 126, page 24 of this pamphlet.]

## EVADING TAXATION.

It has become notorious that many persons seek to evade their share of taxes by any means available to them in not making full return of their taxable property—especially in the 16th item of the tax list, by investing their taxable property or moneys in non-taxable securities a short time previous to the day when taxes become a lien, or by creating a debt in purchasing such non-taxable bonds or securities, and deducting it from their credits. This is not only evasion, but is strictly forbidden. [See Sec. 2737, page 10, of this pamphlet.] The assessor should exercise his utmost vigilance, not only in this, but in all cases where he has reason to suspect evasion.

It is generally charged that stock and shares of individuals of building and loan associations for the most part escape taxation. In this respect I desire to say that it is the duty of the assessors to exercise due diligence in securing full returns of all stock and shares from each person holding such stock or shares.

## REFUSING OR NEGLECTING TO LIST OR SWEAR.

If the party required to list shall refuse or neglect to list, or refuse or neglect to swear, to the number and value of all the items (except the first nine enumerated to the number of which he is required to swear), the assessor must return as to the whole amount, "*Refused to List*" or "*Refused to Swear*," as the case may be. In either case the assessor must make the return from the best information he can obtain, and the auditor must add fifty per cent. to the amount returned by the assessor. [See Sec. 2755].

## NONE BUT SWORN STATEMENTS VALID.

The assessor cannot lawfully accept any statement not sworn to in the manner above pointed out. It is the duty of the assessor, when he collects the notices previously left, to demand the oath of the party to his statement. If the party refuse or evade the oath, the assessor must make the assessment himself and return the party as refusing to swear, although the party furnish a full *unsworn* statement.

## PARTIES ABSENT FROM HOME, ETC.

If the party be absent when the assessor shall call for the list, or sick and unable to make the proper return, the assessor must make up his list and return the party *absent or sick*, as the case may be. Parties sometimes make up their list, depart from home, and leave them for the assessor without swearing to them. Such lists cannot be received as lawful returns. They may serve as more or less valuable information to the assessor in making up the return, according to the character of the party for integrity and honor. But the assessor is not legally bound to be governed thereby, and must not hesitate to alter or modify them as his information and judgment may dictate.

## EXEMPTIONS ALLOWED BY LAW.

The following personal property is expressly exempt from taxation by our tax laws, to-wit: All such property owned by the State or United States, or any public college or academy building, moneys and credits owned by any institution of public charity and used solely for the support of such institution; all buildings owned by any county, and used for holding courts, or jails or county offices and buildings owned by any county, township, or town, used exclusively for the accommodations of the poor; all buildings, fire engines and implements used for the extinguishment of fires, *owned by any town or fire company therein*; all *public* school-houses and churches used *exclusively* for public worship, with the books and furniture therein; all market-houses, city, town and township halls and water-works, machinery and fixtures owned by any town or city, and used for conveying water to such town or city (buildings may be personal property, and are therefore included in the list); all funds raised and set apart for the purpose of building monuments to the fallen soldiers of this state, and all monuments or monumental buildings when erected, and each individual who is the *actual bona fide* owner of personal property may deduct an amount therefrom *not exceeding one hundred dollars in value*. But it must be noted that it is only the actual bona fide owner of property who is entitled to this exemption of one hundred dollars. The owner cannot nominally and formally place one hundred dollars worth of property in the hands of one or more of his children or friends for the purpose of evading taxation, and return the remainder. Such a return is *false and fraudulent*, and subjects the party to all the penalties of a false return, among which is the payment of double taxes.

## EXEMPTIONS BY OTHER LAWS OF OHIO.

By common consent and contemporaneous construction of our tax laws, the necessary wearing apparel designed for the exclusive use and wear of an individual, or his or her family or dependants, and all articles of food *actually provided* and on hand for the present use and support of the owner or family, are not regarded objects of taxation. But this must be confined within very narrow limits. *Food actually provided* does not embrace live animals, grain in the bin or stack, provender for animals; or any such things, but simply the flour, bread, meat, fruit, etc., provided and on hand for the necessary *present use of the family*. *Clothing or apparel* does not include cloth, wool, yarns or other goods on hand which are intended to be used at some future time, but the necessary clothing of the family actually made up for present use.

## EXEMPTIONS BY THE LAWS OF THE UNITED STATES.

United States bonds, one-year certificates and certificates of deposit in the United States treasury or sub-treasury, which are exempt from taxation; but



this does not include national bank bills. These last are obligations of banks, and taxable the same as gold and silver coin. *Deposits* with banks or persons, subject to draft on demand, are taxable as money — if payable on time, they are taxable as *credits*; and in either case they are taxable, *though the bills deposited were greenbacks.*

#### WHAT PERSONAL PROPERTY TO BE LISTED.

All tangible things (not a part of real estate), all rights, interests, credits, moneys and effects, investments in bonds, stocks, joint stock companies, or otherwise, are *personal property under our tax laws*, and must be returned for taxation by the proper party, unless embraced in some of the classes of exempted or non-taxable articles above specified. This would seem to be all that is needful to be said on this subject; yet, to avoid misconception and error in a matter so vital to the public interests, I will add the following items of property, to-wit: *All bonds and other evidences of indebtedness*, of any city, county, town, township, railroad, telegraph, express or insurance company, or other corporation or company, *whether in or out of this state*, and the stock of any state or local bank, railroad, telegraph, express or insurance company, or other corporation or company *out of this state*, as well as the *bonds and stocks* of this state, except those specifically exempted by some statute of the state or any other state, territory, or foreign government, must be returned for taxation by the owners, residents of Ohio, with their other moneys, credits and investments.

#### STOCKS NOT TO BE LISTED BY THE HOLDERS.

Shares of stock in banks, railroads and other companies *in Ohio*, are to be *omitted* in the returns of the holders, because the officers and agents of these companies are required by law to make the proper returns for taxation of their companies, and these returns embrace both the capital and the means of the company. In such cases the last clause of section 2746 exempts the holder of the shares from making returns thereof for taxation, except the holders of stock or shares in building associations are required to list such stock or shares individually, and are to be treated as “credits” in the hands of the individual owner. [See section 3836, on page 15 of this pamphlet.]

*But this does not apply to shares in companies or corporations outside of the State of Ohio*, except national banks, the shares in which are taxable only in the state in which the banks are located. The words “other companies” embrace all kinds of corporations or associations, the officers of which are required to return their taxable assets, of whatever character, at the value thereof, to *the auditor of the county (a).*

#### PROPERTY SOLD, BUT REMAINING IN THE HANDS OF THE VENDER.

Possession is prima facie evidence of the ownership of personal property; but if there has been a valid contract of sale, and the property has been designated, separate from the seller's other property, and set apart for the purchaser, the ownership is transferred from the seller to the purchaser; and if the property remains in the possession of the seller, he holds it only as

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(a) In the case of *Bradley et al. v. Bauder* (36 Ohio State Records), the Supreme Court—Held: 1. By the provision of the act of May 11, 1878 (75 O. L. 436), an owner residing in Ohio, of shares of stock in a foreign corporation, is required to list the same for taxation, notwithstanding the capital of the corporation is taxed in the State where the corporation is located.

2. The provisions of said act subjecting such shares of stock so owned to taxation in this State are not in conflict with the constitution.

This case is explanatory of Sec. 2746, R. S.—Auditor of State.

*bailee or agent of the purchaser, and must list it as such in the name of the purchaser, and list the money or other property received for it or the claim for amount or balance due or to be paid for it in his own name.*

#### MONEYS.

Under the tax laws of Ohio and the laws of the United States, all gold and silver coin, bank notes, and *deposits with banks or persons, payable on demand*, are *moneys*, and must be returned as such, *whether in national bank notes or greenbacks.*

#### CREDITS.

The term *credit* is defined in our tax laws to mean the excess of all legal claims or demands, due, or to become due, to the party required to make returns whether money, labor, services or other valuable things, including deposits *on time*, in or out of this state, over and above the aggregate amount of *legal bona fide* debts owing by such party. A claim payable in money must be listed at the full sum named in the contract, unless the obligor is insolvent, or for some reason the full amount cannot be collected, in which case it must be listed at such amount as the party listing honestly believes can be collected on it. If payable in anything other than money it must be listed at the fair market value of such thing. *Moneys* must be returned by parties residing in Ohio, whether it be in their possession or on deposit, or in care or transit, either in or out of the state; and *credits* must be listed, no matter where the evidence of the claim may be, or where the debtor or obligor may reside. *Debts can only be deducted from credits.* If, therefore, the party owes *debts* and has no credits, he cannot deduct the amount of his debts from his moneys, or the value of any other items of his return; so, if his debts exceed his credits, he can deduct an amount of his debts equal to his credits from such credits, and thus avoid any return of credits; but he cannot deduct the balance of his debt from anything else. The following quotation from the statute (section 2730) will show that all kinds of debts cannot be deducted, even from *credits*.

“But in making up the sum of such debts owing, there shall be taken into account no obligation to any mutual insurance company; nor any unpaid subscription to the capital stock of any joint stock company; nor any subscription for any religious, scientific, literary or charitable purpose; nor any acknowledgment of any indebtedness, unless founded on some consideration actually received, and believed at the time of making such acknowledgment, to be a full consideration therefor; nor any acknowledgement of debt made for the purpose of diminishing the amount of credits to be listed for taxation; nor any greater amount or portion of any liability as surety that the person required to make the statements of such credits believes that such surety is, in equity, bound and will be compelled to pay, or contribute, in case there be no securities; provided, that pensions receivable from the United States shall not be held to be credits; and no person shall be required to take into account in making up the amount of credits a greater portion of any credits than he believes will be received or can be collected, or any greater part of any obligation given to secure the payment of rent than the amount that shall have accrued on any lease and remain unpaid.” Neither can debts be created by the purchase of non-taxable bonds, or any contract for such purchase be deducted in returning credits. (a).

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(a) In the case of *H. B. Payne v. M. G. Waterson*, treasurer (37 O. S., 121), the Supreme Court—

Held: Under title 13 of the Revised Statutes relating to taxation, a person required to list property is not authorized to deduct his debts from his investments in bonds as therein defined, and to return the excess only for taxation.



## NON-TAXABLE BONDS, ETC.

Particular attention is called to section 2737. (See page 10.)

## MERCHANTS AND MANUFACTURERS.

The property to be included in the statement of merchants' stock includes much more than is generally comprehended in the term "merchandise." Section 2740 defines the person who shall be held to be a merchant, and what property is to be listed as merchants' stock, and prescribes the rule for estimating the value thereof. Under this head is included the stock of all persons who purchase and sell goods, groceries, provisions, lumber, grain, pork, flour, drugs, fuel, etc., and of all persons who deal in wheat, corn, etc., etc. It is not material whether the owner of the merchandise resides in this state or out of the state. If the business is carried on in this state by a person who resides in another state, his property or merchandise in this state is subject to taxation.

Under the term "manufacturer" are included all persons who manufacture articles of wool, cotton, hemp, leather, iron, copper, lead, wood, stone, etc., etc., and owners of forges, foundries, flouring mills, oil mills, paper mills, saw mills, soap and candle factories, merchant tailors, shoemakers, blacksmiths, coopers, saddlers, hatters, cabinet makers, etc., etc.

The property to be returned in the statement of "Manufacturers' Stock," as approved by the Supreme Court, is the monthly average value of the *material of every kind* purchased, received, or held for the purpose of adding to the value thereof by any process or operation of manufacturing, rectifying, refining or combining — and such manufacturers' material is subject to taxation only so long as it is held *in the same condition in which it was purchased or received*. While it is in that unchanged condition it is taxable as "Manufacturers' Stock."

The manufacturer must also at the same time list as a separate and distinct item the monthly average value of all articles which were at any time manufactured or changed in any way either by combination, etc., etc., which shall have been on hand during the year next previous to the first day of April annually, and the value of all tools and implements owned or used by such manufacturer, and of all engines and machinery used, or designed to be used, in his business, except such as have been appraised as part of some tract or parcel of real estate. [See O. L. vol. 88, p. 341.]

Mistakes are frequently committed in adopting a false mode of arriving at the value of the property to be returned as merchants' and manufacturers' stock. Some persons have supposed that by adding together the whole amount of merchants' purchases during the year, and dividing the sum by *twelve*, they would find the proper amount to return to the assessor for taxation. This is an error. The true mode of complying with the law is to take the amount in value on hand, as near as may be, in each month of the next preceding year in which such merchant or manufacturer has been engaged in business, adding together such amounts, and dividing the aggregate amount thereof by the number of months that such person has been engaged in business during the preceding year. Thus, if he has been in the business during the whole of the preceding year, he must put down the amount on hand in each month (to be estimated as near as may be), making twelve sums, which he will add up and divide the amount by twelve, which will give the average amount on hand during the year. So, if he has been in business a less number of months than twelve, he will proceed in like manner, dividing the amount by the number of months in each case, the true average will be found, and if he shall have been in business but one month, or less, previous to the day preceding the second Monday of April, the whole amount of this stock is the average to be listed.

## EXAMPLES.

The first example following will show the process in detail for merchants to make up their Merchandise Return under item 10 of the Tax Notice. The same process in this example can be used by manufacturers in making up their returns of manufactured articles under second part, item 12, of the Tax Notice, by substituting the word "manufactured" for "purchased."

The second example following is for the use of manufacturers in making up their "Manufacturers' Returns" under part first of item 12 of the Tax Notice.

A careful observance of these forms on the part of merchants and manufacturers will no doubt aid them much in making up their returns in accordance with the spirit and intent of the law.

FORM FOR MERCHANTS' MERCHANDISE RETURN, "ITEM 10," OF THE TAX NOTICE.

This form is intended merely as an aid to the merchant in making up his returns under item 10, and when the net amount has been thus arrived at, it is to be entered as the taxable value for item 10 of the Tax Notice.

*Monthly average value of Merchandise, as shown by the books and accounts of  
..... subject to taxation by the laws of the state of Ohio.*

Year.	Month.	Stock.	Dollars.	Dollars.	Dollars.
	April	Stock on hand.....	.....	1,000 00	
		Purchased .....	.....	500 00	
				1,500 00	
		Sold .....	800 00		
	May	Less profit .....	160 00	640 00	860 00
		Balance on hand.....	.....	860 00	
		Purchased .....	.....	800 00	
				1,660 00	
	June	Sold .....	600 00		1,180 00
		Less profit .....	120 00	480 00	
		Balance on hand.....	.....	1,180 00	
		Purchased .....	.....	200 00	
	July			1,380 00	740 00
		Sold .....	800 00		
		Less profit .....	160 00	640 00	
		Balance on hand.....	.....	740 00	
	Aug.	Purchased .....	.....	300 00	560 00
				1,040 00	
		Sold .....	600 00		
		Less profit .....	120 00	480 00	
		Palance on hand.....	.....	560 00	746 00
		Purchased .....	.....	496 00	
				1,056 00	
		Sold .....	426 00		
		Less profit .....	116 00	310 00	



## FORM FOR MERCHANTS' RETURN — Concluded.

Year.	Month.	Stock.	Dollars.	Dollars.	Dollars.
	Sept.	Balance on hand.....		746 00	
		Purchased .....		54 00	
				800 00	
		Sold .....	475 00		
		Less profit .....	50 00	425 00	375 00
	Oct.	Balance on hand.....		375 00	
		Purchased .....		475 00	
				850 00	
		Sold .....	350 00		
		Less profit .....	25 00	325 00	525 00
	Nov.	Balance on hand.....		525 00	
		Purchased .....		100 00	
				1,425 00	
		Sold .....	650 00		
		Less profit .....	120 00	530 00	895 00
	Dec.	Balance on hand.....		895 00	
		Purchased .....		525 00	
				1,420 00	
		Sold .....	800 00		
		Less profit .....	96 00	744 00	676 00
	Jan.	Balance on hand.....		676 00	
		Purchased .....		134 00	
				810 00	
		Sold .....	365 00		
		Less profit .....	55 00	310 00	500 00
	Feb.	Balance on hand.....		500 00	
		Purchased .....		740 00	
				1,240 00	
		Sold .....	680 00		
		Less profit .....	150 00	530 00	710 00
	Mar.	Balance on hand.....		710 00	
		Purchased .....		80 00	
				790 00	
		Sold .....	460 00		
		Less profit .....	150 00	310 00	
		Balance on hand.....		480 00	
		Divide by number of months.....		(12)	8,247 00
		Net monthly av. for taxation.....			687 +

Having ascertained the monthly sums for the Tax Year, the aggregate amount is to be divided by the number of months the taxpayer has been in the business during the next year preceding, and the net monthly average is to be entered on the Tax Notice, as the taxable value for item 10.

## FORM FOR MANUFACTURERS' RETURN, UNDER PART OF ITEM 12.

This form is intended merely as an aid to the manufacturer in making up his return, under part of item 12, of his "Manufacturers' Stock," or Raw Material, as required by Rule 5 of the Tax Table.

*Monthly average value of "Manufacturers' Stock," or Raw Material as shown by the books and accounts of ..... subject to taxation by the laws of Ohio.*

Year.	Month.	Manufacturers' Stock.	Dollars.	Dollars.
	April	Manufacturers' stock on hand.....	1,000 00	
		Purchased this month.....	500 00	
			1,500 00	
	May	Less used for manufacturing.....	800 00	700 00
		Balance on hand.....	700 00	
		Purchased .....	800 00	
	June		1,500 00	600 00
		Less used for manufacturing.....	900 00	
		Balance on hand.....	600 00	
	July	Purchased .....	600 00	400 00
			1,200 00	
		Less used for manufacturing.....	800 00	
	Aug.	Balance on hand.....	400 00	600 00
		Purchased .....	800 00	
			1,200 00	
	Sept.	Less used for manufacturing.....	600 00	800 00
		Balance on hand.....	800 00	
		Purchased .....	700 00	
	Oct.		1,500 00	700 00
		Less used for manufacturing.....	800 00	
		Balance on hand.....	700 00	
	Nov.	Purchased .....	600 00	800 00
			1,300 00	
		Less used for manufacturing.....	500 00	
		Balance on hand.....	800 00	1,100 00
		Purchased .....	900 00	
			1,700 00	
		Less used for manufacturing.....	600 00	



FORM FOR MANUFACTURERS' RETURN, UNDER PART OF ITEM 12 — Concluded.

Year.	Month.	Manufacturers' Stock.	Dollars.	Dollars.
	Dec.	Balance on hand.....	1,100 00	
		Purchased .....	400 00	
			1,500 00	
		Less used for manufacturing.....	500 00	1,000 00
	Jan.	Balance on hand.....	1,000 00	
		Purchased .....	300 00	
			1,300 00	
		Less used for manufacturing.....	700 00	600 00
	Feb.	Balance on hand.....	600 00	
		Purchased .....	800 00	
			1,400 00	
		Less used for manufacturing.....	900 00	500 00
	Mar.	Balance on hand.....	500 00	
		Purchased .....	1,200 00	
			1,700 00	
		Less used for manufacturing.....	900 00	800 00
		Balance on hand.....	800 00	
		Divide by number of months.....	(12)	8,600 00
			.....	716.-+

Having by this process ascertained the monthly sums for the Tax Year, the aggregate amount is to be divided by the number of months the taxpayer has been in business during the year next preceeding, and the net monthly average is to be entered on the Tax Notice, as the taxable value of raw material, for the first section of item 12.

A person who is engaged in any manufacturing business in which it is usual to be employed only a part of the year, should set down the aggregate amount on hand for each month during which he has been engaged in business, and divide the amount by whatever number of months he has been so engaged. Thus, if he has been engaged in the business for seven months, during which he has had portions of the property or stock on hand, he must set down the average value of the property or stock which he had on hand in each of the seven months, and add up these sums, and divide the amount by seven, which will give the sum to be returned in his statement.

But the manufacturer is equally "in business" whether engaged in production or in selling his products; therefore, while the work of *production only* is suspended, and the work of selling goes on in his usual place of business, he must return for taxation the monthly average value of the unused raw material on hand during the whole year in which he shall have been in business.

The fact that a manufacturer or merchant lists the average amount of his goods on hand during the year does not excuse him from listing his moneys and credits on hand the day preceding the second Monday in April. *His moneys and credits, as well as his average of goods, must also be listed.*

It must be noticed that the time for which the average is made is not any given *solar year*, but *the year preceding the second Monday of April*, and its *value at the place of listing*.

#### THE TIME AT WHICH THE LIABILITY FOR TAXES ATTACHES.

Although the assessment of property is to be made between the second Monday of April and the third Monday of May, annually, the lien and liability for the taxes attaches *the day preceding the second Monday in April*, and the property must be returned *in the name and the taxes charged to the party who owned it on the day preceding the second Monday of April*. No subsequent sale or disposition of the property can change this liability. (See section 2736, *ante*.)

#### BANKS, BANKERS, CORPORATIONS AND JOINT STOCK COMPANIES.

Assessors are not required to list the capital or property of any of the above named, as they are required by law to return *to the county auditor direct*. And the county auditor should, as far as practicable, furnish blanks for said returns; not, however, excusing such companies, if such blanks or forms are not furnished. (See page 21, of this pamphlet.)

#### DOGS.

Assessors and all others (including the auditor of state) whose duties are affected by the laws relating to dog taxes are to be congratulated that the present tax law simplifies the matter. The law is section 2754 in the preceding pages, and may be briefly summed up thus:

All dogs over three months old are to be listed or enumerated by the owner or the assessor — the assessor to see to it.

The owner may fix a value on his dog or dogs, which he is not required to swear to, but which value is carried out. (See item 16, Tax Notice.)

The *total number of dogs, valued and unvalued*, is to be placed as indicated in item 18.

*The amendment of 1890 O. L., 87 v., p. 16*, increases tax on "unspayed female dogs" to two dollars.

#### STATISTICS.

While the assessor has nothing to do with the assessment of the property of incorporated companies, he must, however, gather the necessary statistical information from their officers. It is just as much the duty of the assessor to gather the statistics as any other part of his duty, and it must be done accurately. Therefore, assessors are respectfully urged to pay attention to the *statistics* that they are required to gather. It is earnestly desired that, in those portions of the state where the statistics can be furnished, full and complete returns may be made.

The information thus obtained will constitute a very desirable part of the next statistical report of the secretary of state.

#### DEFINITION.

So far as the Legislature has defined the meaning of particular *words and terms* used in the tax laws of Ohio, such meaning is the law, and as such must be strictly enforced.

For the legal meaning and sense in which particular *words, terms and*



*phrases* are used in our tax laws, I refer you generally to section 2730, on the third page of this pamphlet.

I need not tell you that the duties of the assessors are very important and require great care and attention in the discharge of the same. Mistakes or misapprehension of the law on the part of assessors very often cause much trouble, difficulty and ill-feeling among the parties affected by them. I would, therefore, urge upon each of you the importance of becoming thoroughly acquainted with the laws as you find them in this pamphlet. Familiarize yourself with this pamphlet, let it become your text-book, make it your study day and night until your duties as assessor shall have been completed, so that when you have made your returns to the county auditor it may be said of you that you have performed your duties honestly and well. It is highly important that the tax imposed by law upon each individual shall be fairly and honestly ascertained, in order that the due proportion of tax may be assessed on each. This is the main object of the assessment of property for taxation under our laws. Be very careful that you find all property that under the law shall be listed for taxation, and let none escape. You should make proper inquiry as to moneys and credits, as this class of property is more likely to escape taxation, unless extra efforts are made to have it returned. Be sure that you secure returns from all administrators, guardians, trustees, etc. I call your special attention to section 2797, with reference to newly platted towns or additions thereof; also to section 2753, with reference to new structures, and I want to emphasize your duty in this particular, in order that every new structure built during the year, prior to April 10, 1905, be placed upon the tax duplicates for taxation. I want also to emphasize the duties of assessor under sections 2738 and 2748, which sections have reference to the oath or affirmation, first, of the party who claims to have no property for taxation; secondly, of other persons who do make returns for taxation. You will observe that persons claiming to have no property for taxation are required to make oath to that fact, as well as the party who makes a return of property for taxation. The fact has been brought to my notice of assessors in former years, that they pay no attention to the administering of this oath, as provided in these sections. All such returns are illegal and without authority of law, and your county auditor would be justified in refusing to accept such returns. Of course you will find cases where it is an utter impossibility to have this oath administered, but such cases are provided for in section 2751 of the tax laws of Ohio. *What I insist upon is that this oath be administered in every instance where it can be and if for any cause it cannot be administered, the assessor should make a note of the fact in his return to the county auditor.* It is your special duty as assessor to see that all property is fully returned, and you are charged with this important duty. Guard against the abuse under exemption, admit of none unless plainly within the letter of the law; as we are required to administer the law *as it is*, and not as we think it *should be*. The oath prescribed in section 2757 which you are required to make to the county auditor before you can draw pay for your services, is very stringent, and in order that you may make this oath without perjuring yourself, you need only to comply with the statutes governing your duties. This oath, that I have mentioned, of itself will furnish all intelligent people a complete apology for the assessor in forcing a strict compliance with *all* the provisions of the law. If an assessor should meet difficulties that he cannot obviate, he should call upon his county auditor, and if he entertains any doubts he will call upon this office for special instructions.

*I call your especial attention to sections 2732, 2736, 2749 and 2757, relating to the listing of personal property, the amount which may be deducted by each resident tax payer, also the oath required to be taken by each person required to list property for taxation, as well as the oath the assessor is required*

*to make upon filing his returns with the county auditor. See that you comply with these requirements.*

With the constitution and laws in your hands, go forth to duty, and in discharging that duty, do so without fear or favor.

Yours very truly,

W. D. GUILBERT, *Auditor of State.*











